

GST Returns (GSTR 1, IFF, 3B, IMS, 4, 5, 6,7,8,10 & 11)

Rohit Kumar Singh
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GST Returns

Legal Provisions



Important Points for Returns -

RECTIFICATION (Sec 39)

allowed till 30th November of following year or date of filing annual return, whichever is earlier

NON FILING

Cancellation of registration for non filing of Returns – Notice is issued in GSTR 3A

LATE FEES – NON FILING OF ANNUAL RETURN GSTR 9 (Sec 47)

Late Fee - Annual Return INR 100 per day for CGST & SGST each subject to a maximum of 0.25 % of the turnover of the State or Union Territory

Staggered Penalty depending on Turnover

GST Returns – Mode of Filing Returns

SI No	Return filing mechanism
1	GSTN Portal (www.gst.gov.in)
2	GST Suvidha Providers (ASP & GSP)
3	Through facilitation centres

Section 1

Returns Overview



File Returns

Financial Year*

2017-18

Return Filing Period*

April

SEARCH

* Indicates Mandatory Fields

Outward supplies made by the taxpayer

GSTR1

Due Date - 10/05/2017

PREPARE ONLINE

UPLOAD

Inward supplies received by taxpayer

GSTR2

Due Date - 15/05/2017

PREPARE ONLINE

UPLOAD

Monthly Return

GSTR3

Due Date - 30/05/2017

GENERATE

Annual Return

GSTR3

Due Date - 31/12/2018

PREPARE ONLINE

UPLOAD

Creation and Submission of Addendum to GSTR1

GSTR1A

Due Date - 17/05/2017

PREPARE ONLINE

UPLOAD

Creation & Submission of Periodic TCS Return

GSTR8

Due Date - 10/05/2017

PREPARE ONLINE

UPLOAD

GSTR-5 - Return for Input Service Distributor

GSTR 5

Due Date - 15/05/2016

PREPARE ONLINE

UPLOAD

Auto Drafted details

(GSTR 2A)

VIEW

Return for Non Resident Taxable Person,

GSTR 5

Due Date - 15/05/2016

PREPARE ONLINE

UPLOAD



Ratna Steels GSTR-		
In.No	Amt	GST
6	1,00,000	18,000

Ratna Steels GSTR-1A

No	Amt	GST
6	1,00,000	18,000



FORM ITC-1
Super Cars Ltd Eligible ITC
40,500

Super Cars Ltd GSTR-2		
In.No	Value	GST
7	50,000	9,000
8	25,000	4,500
10	50,000	9,000
6	1,00,000	18,000

GSP

Ratna Steels
Outward Supplies Register

No	Qt	Amt	GST
6	100	1,00,000	18,000
8	25	25,000	4,500
10	50	50,000	9,000
Tot	225	2,25,000	40,500

FORM GSTR-3
Ratna Steels
Monthly Return

Payment

Super Cars Ltd GSTR-1
FORM GSTR-3
Super Cars Ltd
Monthly Return

Payment

4	49,500	8,910
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Ratna steels

Super Cars Ltd

Rev Automobiles

Inward Supplies Register

No	Qt	Amt	GST
6	100	1,00,000	18,000
8	25	25,000	4,500
10	50	50,000	9,000
Tot	225	2,25,000	40,500

Books of Super Cars Ltd for July

Super Cars Ltd GSTR-2

FORM ITC-1
Super Cars Ltd Eligible ITC
40,500

Outward Supplies Register

No	Qt	Amt	GST
1	80	88,000	15,840
2	60	66,000	11,880
3	30	33,000	5,940
4	45	49,500	8,910
Tot	215	2,36,500	42,570

Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



GST Returns – GSTR 1 and IFF



Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

Agenda Points



GSTR 1 and IFF – Detailed Analysis



Queries and discussion



Invoice Furnishing Facility (Optional)

Details of Outward Supplies of goods or services



Outward Supplies – Invoice Furnishing Facility (IFF)

Furnishing of details of outward supplies:

- The registered persons opting for the Scheme would be required to furnish the details of outward supply in FORM GSTR-1 **quarterly**
- **Invoice Furnishing Facility (IFF)**

For each of the **first and second months of a quarter**, the taxpayer shall have facility (**Invoice Furnishing Facility- IFF**) to furnish the details of such outward supplies, between the **1st day of the succeeding month till the 13th day of the succeeding month**. The said details of outward supplies shall, however, not exceed the **value of fifty lakh rupees in each month**. The facility for furnishing IFF for previous month would not be available after 13th of the month.

As a facilitation measure, continuous upload of invoices would also be provided for the registered persons wherein they can save the invoices in IFF from the **1st day of the month till 13th day of the succeeding month**.

The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the FORM GSTR-2A and FORM GSTR-2B of the concerned recipient.

Outward Supplies – Invoice Furnishing Facility (IFF)

- **Invoice Furnishing Facility (IFF) Optional and not Mandatory**

It is important to note that the said facility is **not mandatory** and is **only an optional facility** made available to the registered persons under the QRMP Scheme.

- **Once Invoice reported in IFF need not be reported again in GSTR 1 -**

The details of invoices furnished using the said facility in the first two months **are not required to be furnished again in FORM GSTR-1**. Accordingly, the details of outward supplies made by such a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in FORM GSTR-1 for the quarter. **At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in FORM GSTR-1 only, without using the IFF.**

Selecting Monthly / Quarterly returns

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Registration Ledgers Returns Payments User Services Refunds e-Way Bill System

Returns Dashboard View Filed Returns

Track Return Status Transition Forms

ITC Forms Annual Return

TDS and TCS credit received Tax liabilities and ITC comparison

Opt-in for Quarterly Return

Commissionerate: State: Return Division: 06/07/2019

Financial Year

2020-21

SEARCH

Annual Aggregate Turnover (AATO) for FY 2019-20: <= ₹1.5 Cr. [?](#)

Advisory

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	<input checked="" type="radio"/> Quarterly		5 th Dec 2020 to 31 st Jan 2021	GSTR - 1/ IFF	13/02/2021	13/03/2021	13/04/2021
				GSTR - 3B	NA	NA	22/04/2021

Invoice Furnishing Facility

Financial Year*

2020-21

Period*

January

SEARCH

Details of outward supplies of goods or services

Invoice Furnishing Facility

Optional

Status- **Filed**

VIEW

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

Invoice Furnishing Facility

IFF - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check [here](#)

HELP ?

Help

i The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank **x** in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

4A, 4B, 4C, 6B, 6C - B2B Invoices

Total Value ₹ -	Total Taxable Value ₹ -
Total Tax Liability ₹ -	

filing of GSTR-3.

IMPORT EWB DATA



9B - Credit / Debit Notes (Registered)

Total Taxable Value ₹ -	Total Tax Liability ₹ -
----------------------------	----------------------------

9A - Amended B2B Invoices

Total Value ₹ -	Total Taxable Value ₹ -
Total Tax Liability ₹ -	

9C - Amended Credit/Debit Notes (Registered)

Total Taxable Value ₹ -	Total Tax Liability ₹ -
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GSTR 1

Details of Outward Supplies of goods or services



Return Dashboard

[Dashboard](#) > Returns

English

File Returns

MS.

• Indicates Mandatory Fields

Financial Year •

Quarter •

Period •

2021-22



Quarter 4 (Jan - Mar)



January



SEARCH

Return Dashboard

Details of outward supplies of goods or services

GSTR1

Status- **Filed**

VIEW

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement for the month

GSTR2B

VIEW

DOWNLOAD

Auto - drafted ITC Statement for the quarter

GSTR-2B

Quarterly View

VIEW

DOWNLOAD

Monthly Return

GSTR-3B

Due Date - **20/01/2022**

PREPARE ONLINE

PREPARE OFFLINE

GSTR 1 Return Dashboard

GSTR-1 - Details of outward supplies of goods or services

E-INVOICE ADVISORY

HELP ?



• Indicates Mandatory Fields

Due Date - 11/01/2022

ADD RECORD DETAILS



4A, 4B, 6B, 6C - B2B Invoices

✓ 0

5A - B2C (Large) Invoices

✓ 0

6A - Exports Invoices

✓ 0

7 - B2C (Others)

✓ 3

8A, 8B, 8C, 8D - Nil Rated Supplies

✓ 1

9B - Credit / Debit Notes (Registered)

✓ 0

9B - Credit / Debit Notes (Unregistered)

✓ 0

11A(1), 11A(2) - Tax Liability (Advances Received)

✓ 0

11B(1), 11B(2) - Adjustment of Advances

✓ 0

12 - HSN-wise summary of outward supplies

✓ 5

13 - Documents Issued


✓ 4

GSTR 1 Return Dashboard

AMEND RECORD DETAILS

Is of Outward Supplies to a registered person of earlier tax periods

9A - Amended B2B Invoices

 0

9A - Amended B2C (Large) Invoices

 0

9A - Amended Exports Invoices

 0

9C - Amended Credit/Debit Notes (Registered)

 0

9C - Amended Credit/Debit Notes (Unregistered)

 0

10 - Amended B2C(Others)


 0

11A - Amended Tax Liability (Advances Received)

 0

11B - Amendment of Adjustment of Advances

 0

 The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

GSTR 1 – Return break up

Table No	Details to be furnished
4	Taxable Outward Supply to Registered Persons (Including UIN-Holders)
5	Taxable outward inter-State supplies to un-registered persons, invoice value > Rs 1 lakh
6	Zero rated supplies and Deemed Exports
7	Taxable supplies to unregistered persons
8	Nil rated, exempted and non GST outward supplies
9	Amendments to taxable outward supply details furnished in returns for earlier tax periods
10	Amendments to taxable outward supplies to unregistered persons
11	Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period
12	HSN-wise summary of outward supplies
13	Documents issued during the tax period
14	Supplies made thru E-Com operators
15	Supplies U/s 9(5)

GSTR 1 – Sec 37 – Details of Outward Supplies

A.) Invoice details of all outward supply of goods or services or both

Registered Person	All inter / Intra State
Unregistered person	Inter state Supply > Rs 1 lac

B.) Consolidated details of all-

Unregistered person	Intra state supplies for each rate of tax
Unregistered person	State wise inter state supplies < Rs 1 Lac for each rate of tax

C) Debit and credit notes

D) Zero rated supplies and deemed exports

Zero rated supplies, deemed exports

E) Tax Liability on advances received

Tax liability arising on receipt of consideration for which invoices have not been issued

F) Advance adjustments

Adjustment of tax liability for tax already paid on advance receipt of consideration

GSTR 1 – Sec 37 – Details of Outward Supplies

G) Nil rated, exempted and Non GST supplies

Supplies on which rate of tax is NIL or exempt supplies or transactions which are out of the purview of GST

H) HSN Summary

HSN wise summary of goods/ services supplied during the period

I) List of documents issued

Details of various documents issued by the tax payer such as- invoice, debit/ credit notes, receipt voucher, payment voucher, refund voucher, delivery challan for job work, etc.

GSTR 1 – Rules for Reporting of Taxable Invoices

B2B

Taxable Transaction between two GST Registered Parties (charging GST)

In GSTR 1 - reported invoice-wise

No limit on any value (even for Re 1)

Details of this table gets auto populated in GSTR 2A

B2C

INTERSTATE

1. $0 < \text{Invoice} \leq 1 \text{ Lac}$
Consolidated Data
 - a. *State-wise*
 - b. *Rate-wise*
2. Invoice $> 1 \text{ lac}$
Invoice wise details

INTRASTATE

- Consolidate for all invoices irrespective of the invoice value on the basis of each rate of tax.

GSTR 1 – Sec 37 – Illustration for Classification

Seller	Seller (REG) Loc	Buyer	Buyer Loc	Buyer Cat	Inv No	Inv Date	Inv Value	Category
A	WB	B	WB	Registered	1	04-05-2024	10,000	B2B
A	WB	C	TG	Unregistered	2	04-05-2024	95,000	B2CS
A	WB	D	TN	Unregistered	3	04-05-2024	1,05,000	B2CL
A	WB	E	Odisha	Registered	4	04-05-2024	10	B2B
A	WB	F	WB	Unregistered	5	04-05-2024	2,00,000	B2CS
A	WB	G	Odisha	Unregistered	6	04-05-2024	25,000	B2CS
A	WB	H	Odisha	Unregistered	7	04-05-2024	92,000	B2CS
A	WB	I	Bihar	Registered	8	04-05-2024	25,000	B2B
A	WB	J	TN	Registered	9	04-05-2024	6,00,000	B2B
A	WB	K	WB	Unregistered	10	04-05-2024	15,000	B2CS
A	WB	L	Kerala	Unregistered	11	04-05-2024	1,10,000	B2CL

Rule 1	Buyer Registered or URD
Rule 2	If URD then Same State (B2CS)
Rule 3	If URD then Other State and Inv Base Value less than 1 lakh (B2CS)
Rule 4	If URD then Other State and Inv Base Value more than 1 lakh (B2CL)

Table 4 – B2B Invoices

B2B- Edit Invoice

Taxable Invoices – B2B to be reported in Table 4

• Indicates Mandatory Fields

Deemed Exports

SEZ Supplies with payment

Invoice Number, GSTIN, Invoice Date, Invoice Value and Supply Type

Supplies covered under section 7 of IGST Act

Receiver GSTIN/UIN *

36AAACU2796C1ZC

Receiver Name *

UNIVERSITIES PRESS INDIA PRIVATE LIMIT

Invoice No. *

9902-000028

Invoice Date *

24/02/2020

POS ⓘ *

36-Telangana

Total Invoice Value (₹) *

₹2,654.00

Supply Type

Intra-State

Supply attract Reverse Charge

If supplier is providing Services under RCM

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%				
7.5%				
12%				
18%	₹2,250.00	₹202.50	₹202.50	
28%				

Taxable value against Rate of Tax

Table 5 – B2CL Invoices

B2C(Large) Invoices- Details

Inter-State Invoice > Rs 1 Lakh to be reported at invoice level

• Indicates Mandatory Fields

Supplies covered under section 7 of IGST Act

POS ⓘ •

Select

Invoice No. •

Invoice Date •

DD/MM/YYYY

Supply Type

Inter-State

Total Invoice Value (₹) •

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Taxable value against Rate of Tax

Table 6A – Exports

Advisory issued for invoices for Refund of IGST – Table 6A – Details of Exports

Please confirm to below guidelines for refund of IGST paid on export of goods:

- a. Invoice data for export of goods is provided in Table 6A of GSTR 1 for the relevant tax period
- b. Invoice numbers provided in Table-6A of GSTR 1 are same as that of the invoice details given in Shipping Bill.
(The invoice with different invoice number/date than given in shipping bill will be rejected by ICEGATE)
- c. Select With payment of tax from the GST Payment drop down when filling the invoice details
(Invoices selected as without payment of tax are not eligible for refund from ICEGATE)
- d. Shipping bill number, shipping bill date and port code are specified mandatorily and correctly, in case of export of goods.
(Invoices, which don't have these details, shall not be sent to ICEGATE for further processing)
- e. Port code is alphanumeric six character code as prescribed by ICEGATE. Refer to list given by ICEGATE at <https://www.icegate.gov.in/SMTPList.html>
(Invoice, which have incorrect port code, are likely to get rejected by ICEGATE)

This table is important for reporting details for exports since any incorrect reporting may delay claim of refund.

- Invoice Number in this table (6A) must match with invoice details provided in Shipping bill
- Mandatory requirement to quote shipping bill No, date and Port Code (list available at ICEGATE).

Table 6A – Exports

Exports- Add Details

Invoice Level reporting for Exports

Exports without Payment – Bond/LUT
Exports with Payment

Invoice No. *	Invoice Date	Port Code
<input type="text"/>	DD/MM/YYYY	<input type="text"/>
Shipping Bill No./Bill of Export No.	Shipping Bill Date/Bill of Export Date	Total Invoice Value (₹) *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Supply Type	GST Payment *	
Inter-State	With Payment of Tax	

SB details may be added in Table 9A if not available at the time of GSTR 1 filing

Invoice Number, Invoice Date, Port Code, Shipping Bill No, SB Date, Total Invoice Value, Supply Type, Export With or without Payment

Rate	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>


Taxable value against Rate of Tax even for Exports without payment of Tax


Table 7 – B2CS (B2C Small)

B2CS- Add Details

B2C – Intra State – Any Value (even > Rs 1 lakhs per invoice)
B2CS – Inter State – State-wise & Rate-wise

 Indicates Mandatory Fields


POS 

Taxable value 

Supply Type

On Selection of POS – System Selects Supply Type – Intra or Inter

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Rate 

Example – Supplier registered in West Bengal

Sales for West Bengal – Rate-wise Line Item (Invoice value immaterial)

Sales to Maharashtra – All 5% separate/ All 12% Separate

BACK

SAVE

Table 8 – NIL rated, Exempted and Non GST Supplies

Dashboard Returns GSTR-1 NIL-RATED

English

8A, 8B, 8C, 8D - Nil Rated Supplies

Consolidated Reporting (Net of Debit and Credit Notes)

Intra State Registered
Intra State Unregistered
Inter State Registered
Inter State Unregistered



Item Details

Description	Nil Rated Supplies (₹)	Exempted (Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

BACK

SAVE

Table 9 – Amendments

Deemed Exports
 SEZ Supplies with payment
 SEZ Supplies without payment

Supplies covered under section 7 of IGST Act

Receiver GSTIN/UIN*
Receiver Name*
Revised/Original Invoice No.

Revised/Original Invoice Date*
Revised Invoice No.*
Revised Date*

POS ⓘ
Total Invoice Value (₹)*
Supply Type

Supply attract Reverse Charge

Is the supply eligible to be taxed at a differential percentage as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

B2B Amendment Category
GSTIN, POS, Invoice No,
Invoice Date, Taxable Value,
Invoice value, Tax Rate

Dashboard Returns: GSTR-1 B2CLA English

Amended B2C(Large) Invoices- Summary

Uploaded by Taxpayer

B2CL Amendment Category
POS, Invoice No, Invoice Date,
Taxable Value, Invoice value,
Tax Rate

There are no invoices to be displayed.

* Indicates Mandatory Fields

Financial Year*
Invoice No.*

Table 9A – Amendments

Exports- Add Details

Indicates Mandatory Fields

Original Invoice *

50215-316

Original Date *

18/02/2020

Revised/Original Invoice Date. *

DD/MM/YYYY

Port Code

Shipping Bill Date/Bill of Export Date

Total Invoice Value (₹) *

₹346.00

GST Payment *

Without Payment of Tax

**Export Amendment Category
Invoice Number, Invoice Date,
Port Code, Shipping Bill No, SB
Date, Total Invoice Value,
Export With or without
Payment**

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹)	CESS (₹)
0%			
0.1%			

Table 10 – Amendment B2CS Others

B2CSA- Amend Details

• Indicates Mandatory Fields

Original POS ⓘ

Select ▼

Financial Year •

2019-20

Return Filing Period •

February

Revised/Original State Code (Place of Supply) •

27-Maharashtra ▼

Supply Type •

Inter-State

B2CS Amendment Category
POS, Supply Type, Taxable Value, Tax Rate

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			

Table 11 – Advances

Dashboard Returns GSTR-1 Tax Liability (Advances Received) English

Tax Liability (Advance Received) - Add Details

Note: Declare here the tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period. * Indicates Mandatory Fields

POS * Supply Type

37-Andhra Pradesh Inter-State

Is the supply eligible to be taxed at the rate notified by the Government?

Advance Received

Details of Gross Advance and Tax paid to be reported (advances against which invoices are not issued during the month)

Item Details

Rate (%)	Gross Advance Received (excluding tax) (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Tax already paid on invoices issued in the current period - Add Details

Note: Declare the amount of advance for which tax has already been paid receipt of consideration in an earlier period and invoices issued in the current period for the supplies * Indicates Mandatory Fields

POS * Supply Type

12-Arunachal Pradesh Inter-State

Is the supply eligible to be taxed at the rate notified by the Government?

Advance Adjustment

Details of Adjustment of Advance received earlier against invoice issued during the month

Item Details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Table 11 – Amendment - Advances

Dashboard Returns GSTR-1 Amended Tax Liability (Advances Received) English

Amended Tax Liability (Advance Received) - Summary

There are no invoices to be displayed.

Indicates Mandatory Fields

Financial Year* 2019-20
Return Filing Period* June
POS* 37-Andhra Pradesh

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

BACK ADD POS

**Amendment to Advance Received/ Adjusted
POS Change, tax rate Change, Adjustment details change**

Dashboard Returns GSTR-1 Amendment of Adjustment of Advances English

Amendment of Adjustment of Advances - Summary

Indicates Mandatory Fields

Financial Year* 2019-20
Return Filing Period* March
POS* Select

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

BACK AMEND INVOICE

Table 12 – HSN Summary of Outward Supplies

12 - HSN - wise summary of outward supplies

HELP ⓘ ↻

B2B Supplies

B2C Supplies

• Indicates Mandatory Fields

Note:

1. Please select HSN from the search results in dropdown only. Manual entry of HSN will not be available.
2. Description cannot be entered manually under "Description as per HSN Code" field but can be entered manually under "Description" field.
3. Kindly click on save button after any modification(add, edit) to save the changes

There are no saved records to be displayed.

Add/Edit Details

DOWNLOAD HSN CODES LIST

DOWNLOAD HSN SUMMARY FROM E-INVOICES

HSN •

Enter Product Name as in Master/HSN Code

Description

Product Name as in My Master

Description as per HSN Code

UQC •

Select



Total Quantity •

Total taxable value (₹) •

Rate (%) •

Select



Integrated tax (₹) •

Central tax (₹) •

State/UT tax (₹) •

Cess (₹)

**HSN Code (2/4/8 Digit) SAC (6 Digit) –
Unit, Quantity, GST Rate, Tax and Taxable Value
Match these details with total supplies (taxable and exempted)**

BACK

RESET

ADD

IMPORT HSN DATA FROM E-INVOICES

Table 13 – Document Summary

Dashboard Returns GSTR-1 Documents Issued English

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.		Total number	Cancelled	Net issued	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

2. Invoices for inward supply from unregistered person

No.	Sr. No.		Total number	Cancelled	Net issued	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

**Details of Documents issued during the month – Opening, Issued, Cancelled, Closing and net issued)
You may add multiple rows**

S. No	Document Summary to be furnished
1	Outward Supplies
2	Inward supplies from Unregistered Person
3	Revised Invoice
4	Debit Note
5	Credit Note
6	Receipt Voucher
7	Payment Voucher
8	Refund Voucher
9	Delivery Challan for Job Work
10	Delivery Challan in case of supply on Approval
11	Delivery Challan in case of Liquid Gas
12	Delivery Challan other than supply (except Sr. No 9 to 11)

Table 14 – Supplies made through E-Commerce Operators

Dashboard > Returns > GSTR-1/IFF > Supplies through ECO > U/s 52 (TCS)

English

14 - Supplies made through E-Commerce Operators - u/s 52 (TCS) - Add Details

• Indicates Mandatory Fields

GSTIN of e-commerce operator *

Enter GSTIN

Trade/Legal Name *

Net value of supplies (₹) *

Integrated tax (₹) *

Central tax (₹) *

State/UT tax (₹) *

Cess (₹)

BACK

SAVE

Dashboard > Returns > GSTR-1/IFF > Supplies through ECO > U/s 9(5)

English

14 - Supplies made through E-Commerce Operators - u/s 9(5) - Add Details

• Indicates Mandatory Fields

GSTIN of e-commerce operator *

Enter GSTIN

Trade/Legal Name *

Net value of supplies (₹) *

Integrated tax (₹) *

Central tax (₹) *

State/UT tax (₹) *

Cess (₹)

BACK

SAVE

Table 15 – Supplies U/s 9(5)

15 - Supplies U/s 9(5) HELP ? ↻

Registered to Registered Registered to Unregistered Unregistered to Registered Unregistered to Unregistered

There are no records to be displayed.

BACK ADD RECORD

Section 9(5) of CGST Act, 2017 –

Categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

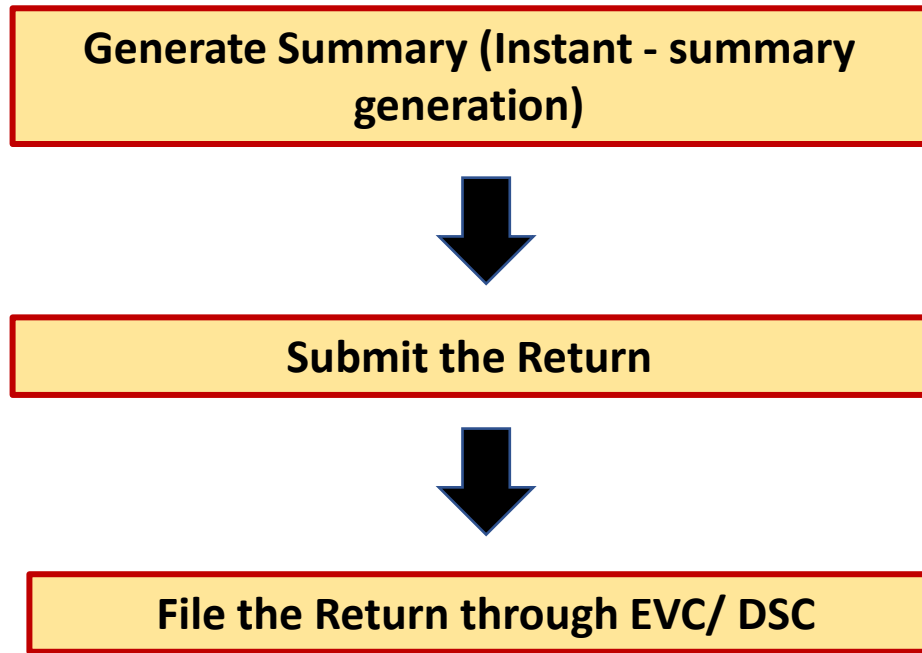
Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

Process of filing of GSTR 1 Return

GENERATE GSTR1 SUMMARY

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

[BACK](#) [SUBMIT](#) [FILE RETURN](#)



Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



Manual > Filing Form GST CMP-08

How can I create and file details in Form GST CMP-08?

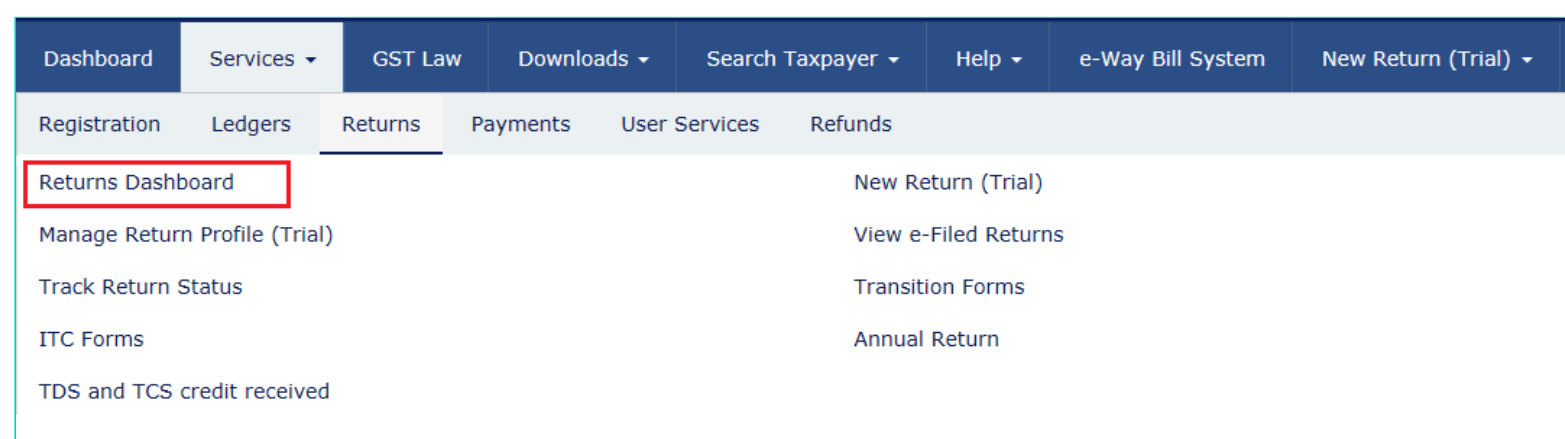
To file quarterly statement in Form GST CMP-08, perform following steps:

- [Login and Navigate to Form GST CMP-08 page](#)
- [File NIL Form GST CMP-08, if required](#)
- [Enter details in Table 3](#)
- [Preview Form GST CMP-08](#)
- [Proceed to File and Payment of Tax](#)
- [File Form GST CMP-08 with DSC/ EVC](#)

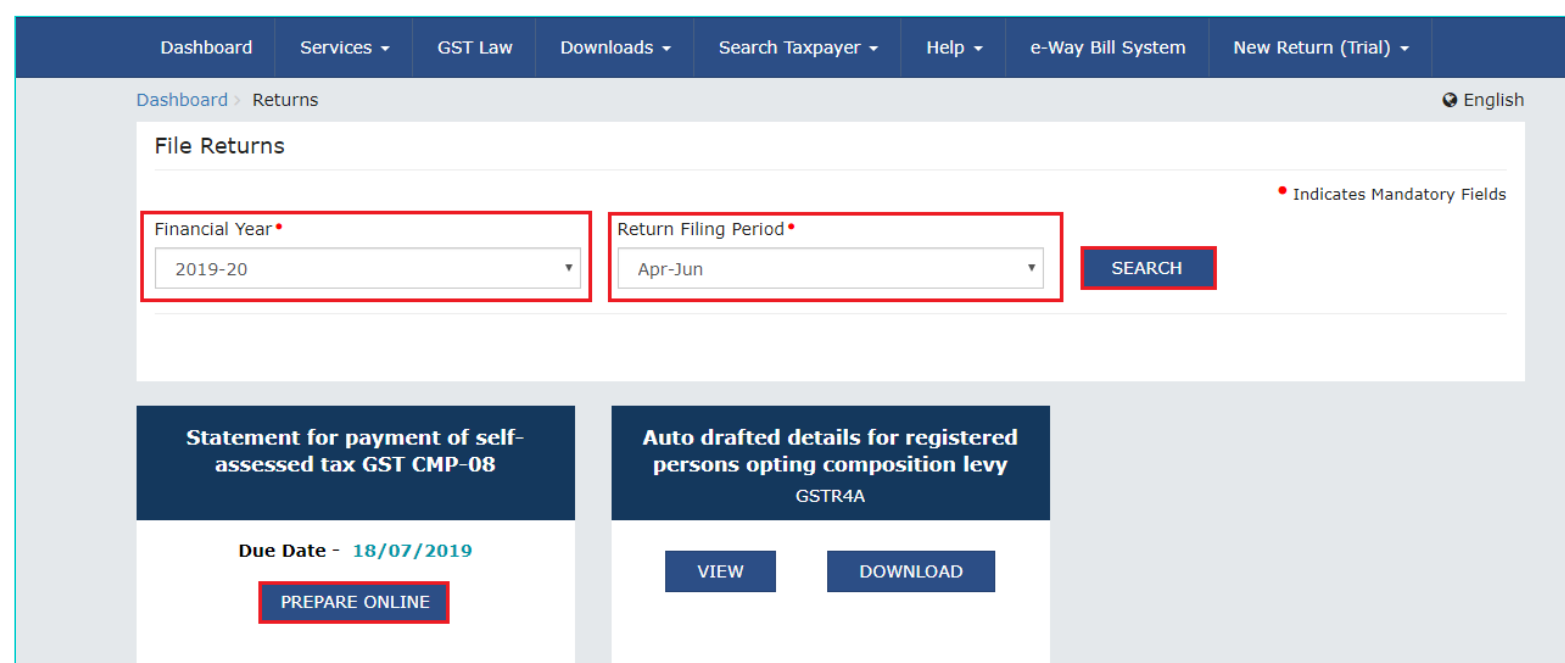
A. Login and Navigate to Form GST CMP-08 page

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > Returns > Returns Dashboard** command.

Alternatively, you can also click the **Returns Dashboard** link on the Dashboard.



4. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Quarter) for which you want to file the statement from the drop-down list.
5. Click the **SEARCH** button.
6. The **File Returns** page is displayed. In the GST CMP-08 tile, click the **PREPARE ONLINE** button.



7. The **Statement for payment of self-assessed tax** is displayed.

Statement for payment of self-assessed tax

GSTIN - 27BQYPG6762NAZI
 FY - 2019-20
 Status - Ready to File

Legal Name - Ranu Ahuja
 Period - Apr-Jun

Trade Name - GSTN
 Due Date - 18/07/2019

File Nil GST CMP-08

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	0		0	0.00	
2	Inward supplies attracting reverse charge including import of services	0	0	0.00	0.00	0.00
3	Tax payable (1 + 2)	0.00	0.00	0.00	0.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

B. File NIL Form GST CMP-08, if required

8. In case of Nil GST CMP-08, select the check box for **File Nil GST CMP-08**. On enabling the checkbox, the following texts will be displayed:

Statement for payment of self-assessed tax

GSTIN - 27BQYPG6762NAZI
 FY - 2019-20
 Status - Not Filed

Legal Name - Ranu Ahuja
 Period - Apr-Jun

Trade Name - GSTN
 Due Date - 18/07/2019

File Nil GST CMP-08

Note: Nil Form GST CMP-08 can be filed by you if you have:

- Not made any outward supply (commonly known as sale); AND
- Not have any liability due to reverse charge (including import of services); AND
- Do not have any other tax liability.

To continue further for filing Form GST CMP-08, click [here](#).

C. Enter details in Table 3

9. Enter details in Table 3 and click on **'SAVE'** to save details.

GSTIN - 27BQYPG6762NAZI
 FY - 2019-20
 Status - Ready to File

Legal Name - Reliance Industries Limited
 Period - Apr-Jun

Trade Name - GSTN
 Due Date - 18/07/2019

File Nil GST CMP-08

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

10. A success message will appear on clicking 'SAVE'. Click **OK**.

File Nil GST CMP-08

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 30/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE



Success

Save request is accepted successfully

OK

D. Preview GST CMP-08

11. Click **PREVIEW DRAFT GST CMP-08** and a pdf file will be downloaded on your machine.

3.Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 30/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

12. The downloaded page is displayed.

Form GST CMP - 08

[See rule 62]

Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

1	GSTIN	27BQYPG6762NAZI
2	(a) Legal name	Ranu Ahuja
	(b) Trade name	GSTN
	(c) ARN	-
	(d) Date of filing	-

3.Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹ in all tables)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00	-	17564.00	17564.00	-
2	Inward supplies attracting reverse charge including import of services	163900.00	1800.00	13851.00	13851.00	-
3	Tax payable (1 + 2)	2020300.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	-	0.00	0.00	0.00

E. Proceed to File and Payment of Tax

13. Click on **PROCEED TO FILE** to file GST CMP-08.

3.Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 30/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

14. A message will appear in a green box above the table to **check the status in sometime**.

3.Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Compute Liabilities request has been received, please check the status in sometime. X

Ready to file as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	16,39,000.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	34,95,400.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

15. Refresh the screen after sometime and **Payment of Tax page** is displayed. Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table.

Payment of Tax



Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	40,000.00	40,000.00	40,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	60,000.00	50,000.00	50,000.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

ANGAD ARORA

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

15.1. Scenario 1: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities

i. If available cash balance in Electronic Cash Ledger is more than the amount required to offset the liabilities, no additional cash is required for paying liability. You can preview and then file Form GST CMP-08, as explained in below [steps](#).

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	40,000.00	40,000.00	40,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	60,000.00	50,000.00	50,000.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

15.2. **Scenario 2: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities**

i. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.

Payment of Tax



Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	10,000.00	10,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	20,000.00	20,000.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	21,415.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	21,415.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

ii. The **Create Challan** page is displayed.

Note: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit this amount.

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21415	0				21,415
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	21415	0				21,415
Total Challan Amount:	₹ 42,830 /-					
Total Challan Amount (In Words):	Rupees Forty-Two Thousand Eight hundred Thirty Only					

Payment Modes ▾

 E-Payment Over The Counter NEFT/RTGS

GENERATE CHALLAN

iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.

iv. Click the **GENERATE CHALLAN** button.

[Dashboard](#)[Services](#)[GST Law](#)[Downloads](#)[Search Taxpayer](#)[Help](#)[e-Way Bill System](#)[New Return \(Trial\)](#)[Dashboard](#) [Payment](#) [Create Challan](#)[English](#)

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21415	0				21,415
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	21415	0				21,415
Total Challan Amount:	₹ 42,830 /-					
Total Challan Amount (In Words):	Rupees Fourty-Two Thousand Eight hundred Thirty Only					

Payment Modes

- E-Payment
- Over The Counter
- NEFT/RTGS

[GENERATE CHALLAN](#)

v. The Challan is generated. Click on **DOWNLOAD** button to download the challan.

Challan successfully generated ✕

GST Challan

CPIN 19072700000034	Challan Generation Date 31/07/2019 12:10:39	Challan Expiry Date 15/08/2019
-------------------------------	---	--

Mode of Payment :- **E-Payment**

Details Of Taxpayer

GSTIN/Other Id 27BQYPG6762NAZI	Email Address aXXXXXXXX@XXXXXXXXXom	Mobile Number 8XXXXX3863
--	---	------------------------------------

Name	Address XXXXXXXXXX Maharashtra,400123
------	---

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21,415	0	0	0	0	21,415
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	21,415	0	0	0	0	21,415
Total Challan Amount:	₹ 42,830 /-					
Total Challan Amount (In Words):	Rupees Forty-Two Thousand Eight hundred Thirty Only					

Select Mode of E-Payment ▾

 Preferred Banks Net Banking**DOWNLOAD**

MAKE PAYMENT

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance Type **Grievance Against Payment**.

vi. Downloaded challan is displayed here. Click on **MAKE PAYMENT** button.

Challan successfully generated ✕

GST Challan

CPIN 19072700000034	Challan Generation Date 31/07/2019 12:10:39	Challan Expiry Date 15/08/2019
-------------------------------	---	--

Mode of Payment :- E-Payment

Details Of Taxpayer

GSTIN/Other Id 27BQYPG6762NAZI	Email Address aXXXXXXXX@XXXXXXXXXom	Mobile Number 8XXXXX3863
--	---	------------------------------------

Name	Address XXXXXXXXXX Maharashtra,400123
------	---

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21,415	0	0	0	0	21,415
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	21,415	0	0	0	0	21,415
Total Challan Amount:						₹ 42,830 /-
Total Challan Amount (In Words):						Rupees Forty-Two Thousand Eight hundred Thirty Only

Select Mode of E-Payment

 Preferred Banks

 Net Banking

Please select a bank

- | | |
|---|--|
| <input type="radio"/> ALLAHABAD BANK | <input type="radio"/> ANDHRA BANK |
| <input type="radio"/> AXIS BANK | <input type="radio"/> BANK OF BARODA |
| <input type="radio"/> BANK OF INDIA | <input type="radio"/> BANK OF MAHARASHTRA |
| <input checked="" type="radio"/> CANARA BANK | <input type="radio"/> CENTRAL BANK OF INDIA |
| <input type="radio"/> CORPORATION BANK | <input type="radio"/> DENA BANK |
| <input type="radio"/> HDFC BANK | <input type="radio"/> ICICI BANK LTD |
| <input type="radio"/> IDBI BANK | <input type="radio"/> INDIAN BANK |
| <input type="radio"/> INDIAN OVERSEAS BANK | <input type="radio"/> JAMMU AND KASHMIR BANK LIMITED |
| <input type="radio"/> ORIENTAL BANK OF COMMERCE | <input type="radio"/> PUNJAB AND SIND BANK |
| <input type="radio"/> PUNJAB NATIONAL BANK | <input type="radio"/> STATE BANK OF INDIA |
| <input type="radio"/> SYNDICATE BANK | <input type="radio"/> UCO BANK |
| <input type="radio"/> UNION BANK OF INDIA | <input type="radio"/> UNITED BANK OF INDIA |
| <input type="radio"/> VIJAYA BANK | |

 Terms and Conditions apply.

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance Type Grievance Against Payment.

Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** or through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

vii. Go to **Returns Dashboard** again, note the Additional Cash required is Nil now.

To preview GST CMP-08, click on **PREVIEW DRAFT GST CMP-08 (PDF)**.

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System	New Return (Trial) ▾
-----------	------------	---------	-------------	-------------------	--------	-------------------	----------------------

Dashboard > Returns > GST CMP-08 > Payment Of Tax English

Payment of Tax ↻

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK
CREATE CHALLAN
PREVIEW DRAFT GST CMP-08 (PDF)
FILE GST CMP-08

16. **GST CMP-08** is displayed in a pdf format.

Form GST CMP - 08*[See rule 62]***Statement for payment of self-assessed tax**

Financial Year	2019-20
Quarter	Apr-Jun

1	GSTIN	27BQYPG6762NAZI	
2	(a)	Legal name	
	(b)	Trade name	GSTN
	(c)	ARN	-
	(d)	Date of filing	-

3. Summary of self-assessed liability**(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)***(Amount in ₹ in all tables)*

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00	-	17564.00	17564.00	-
2	Inward supplies attracting reverse charge including import of services	1639000.00	1800.00	13851.00	13851.00	0.00
3	Tax payable (1 + 2)	3495400.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	0.00	0.00	0.00	0.00

F. File Form GST CMP-08 with DSC/ EVC17. Select the checkbox against the **declaration**. Choose the **Authorised Signatory** from the drop-down.

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	/	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory

Select

Select

ANGAD ARORA

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

18. Click on **FILE GST CMP-08**.

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory

AN GAD ARORA

BACK

CREATE CHALLAN

PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

19. Click the YES button.



Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO

YES

20. The Submit Application page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.

**APPLICATION TYPE**

Form CMP08

Return Period

062019

GSTIN/UIN/Temporary ID

27BQYPG6762NAZI



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

DSC is compulsory for Companies & LLP

Facing problem using DSC? [Click here for help](#)

FILE WITH DSC**FILE WITH EVC**

20.1. FILE WITH DSC:

a. Select the certificate and click the **SIGN** button.

20.2. FILE WITH EVC:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE

VALIDATE OTP

21. The success message is displayed and ARN is displayed. Status of the Form GST CMP-08 changes to "**Filed**". Go **BACK** to download filed GST CMP-08.

[Dashboard](#) [Services](#) [GST Law](#) [Downloads](#) [Search Taxpayer](#) [Help](#) [e-Way Bill System](#) [New Return \(Trial\)](#)[Dashboard](#) > [Returns](#) > [File](#)

English

GSTIN - 27BQYPG6762NAZI
FY - 2019-20
Due Date - 18/07/2019Legal Name - Reliance Industries Limited
Return Period - Apr-JunTrade Name - GSTN
Status - Filed

✔ GST CMP-08 of 27BQYPG6762NAZI for the tax period 062019 has been successfully filed on 31-07-2019. The Acknowledgment Reference Number: is AA270619000058A. The GST CMP-08 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed Return. This message is sent to your registered Email ID and Mobile Number

[BACK](#)

22. Download the filed GST CMP-08 by clicking on **DOWNLOAD FILED GST CMP-08**.



Statement for payment of self-assessed tax

GSTIN - 27BQYPG6762NAZI
FY - 2019-20
Status - Filed

Legal Name - Reliance Industries Limited
Period - Apr-Jun

Trade Name - GSTN
Due Date - 18/07/2019

File Nil GST CMP-08

3.Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	16,39,000.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	34,95,400.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

DOWNLOAD FILED GST CMP-08

PAYMENT MADE

23. Downloaded filed GST CMP-08 is displayed here.

Form GST CMP - 08
[See rule 62]

Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

1	GSTIN	27BQYPG6762NAZI
2	(a) Legal name	Reliance Industries Limited
	(b) Trade name	GSTN
	(c) ARN	AA270619000058A
	(d) Date of filing	31-07-2019

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹ in all tables)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00	-	17564.00	17564.00	-
2	Inward supplies attracting reverse charge including import of services	1639000.00	1800.00	13851.00	13851.00	0.00
3	Tax payable (1 + 2)	3495400.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	0.00	0.00	0.00	0.00
5	Tax & interest paid	-	1800.00	31415.00	31415.00	0.00

4. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge

and belief and nothing has been concealed therefrom.

Date: 31-07-2019

Name of authorized signatory
ANGAD ARORA

Designation / Status
CA

Manual > Filing Form GSTR-4 (Annual Return) (For FY 2019-20 Onwards)

How can I create and file details in Form GSTR-4 (Annual Return) (For FY 2019-20 Onwards)?

To create and file details in Form GSTR-4 (Annual Return, For FY 2019-20 Onwards), perform following steps:

(I) In case, you want to file NIL return in Form GSTR-4 (Annual Return), click here.

(II) In case, you want to file return in Form GSTR-4 (Annual Return), perform following steps:

- A. [Login and Navigate to Form GSTR-4 \(Annual Return\) page](#)
- B. [Enter details in various tiles](#)
- C. [Preview Form GSTR-4 \(Annual Return\)](#)
- D: [Payment of Tax](#)
- E. [File Annual Return Form GSTR-4 \(Annual Return\) with DSC/ EVC](#)

A. Login and Navigate to Annual Return Form GSTR-4 page

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Annual Return** option.

Note: Alternatively, you can also click the **Annual Return** link on the Dashboard.

The screenshot shows the GST Portal's 'Services' dropdown menu. The 'Returns' option is highlighted, and its sub-menu is open. Within the 'Returns' sub-menu, the 'Annual Return' option is highlighted with a red box. Below the menu, there are several buttons: 'RETURN DASHBOARD >', 'CREATE CHALLAN >', 'VIEW NOTICE(S) AND ORDER(S) >', and 'ANNUAL RETURN >' (highlighted with a red box). There is also a 'Quick Links' section with 'Check Cash Balance', 'Liability ledger', and 'Credit ledger'. At the bottom, there is an 'Else Go to >>' button and a 'CONTINUE TO DASHBOARD >' button.

2. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the annual return from the drop-down list. Click the **SEARCH** button.

The screenshot shows the 'File Annual Returns' page. At the top, there is a breadcrumb 'Dashboard > Annual Return' and a language selector 'English'. Below the breadcrumb, there is a heading 'File Annual Returns'. A red dot indicates a mandatory field. The 'Financial Year' dropdown menu is open, showing '2019-20' selected. To the right of the dropdown is a red 'SEARCH' button. A legend indicates that a red dot indicates mandatory fields.

3. The **File Returns** page is displayed. Please read the important message in the boxes carefully. In the Annual Return GSTR-4 tile, click the **PREPARE ONLINE** button.

Note: **PREPARE ONLINE** button for filing Form GSTR-4 will be enabled only after filing all applicable Form CMP-08 statements for the relevant Financial Year.

File Annual Returns

• Indicates Mandatory Fields

Financial Year •

2019-20

SEARCH

Help

1. GSTR-4 can be filed online. It can also be prepared in Offline tool and then uploaded on the portal and filed.
2. Annual return in Form GSTR-4 is required to be filed by every taxpayer who has availed composition scheme during any part of the relevant financial year.
3. All the applicable statements i.e. GST CMP-08 should have been filed for all the applicable quarters of the relevant financial year (Y) before filing Annual GSTR-4.
4. Once return in Form GSTR-4 is filed, it cannot be revised.

**Annual Return
GSTR-4****Due Date - 30/04/2020**

PREPARE ONLINE

UPLOAD/DOWNLOAD JSON

Important Message**Prepare Online:-****Steps to be taken:**

- Click on 'Prepare Online';
- The system would navigate you to GSTR-4 Dashboard page. Provide the previous year aggregate turnover and save it;
- Based on the information available in the system, details would be auto-drafted in few tables, which shall be non-editable. Provide the details in other tables;
- Click on 'Proceed to file' button;
- Verify the details in preview page and click on 'Continue' button to navigate to payment table; and
- File the return by clicking on 'File GSTR-4' button while paying additional liabilities, if any.

Upload/Download JSON

- Download the GSTR-4 offline tool from the 'Downloads' section in the pre-login page on the portal.
- Click on 'Upload/ Download json' and then click on 'Download' tab to download auto-drafted GSTR-4 details, if any;
- Follow instructions in 'GSTR-4 offline tool' to add details and generate JSON file for upload;
- Click on 'Upload' tab to upload JSON file and file the return with the instructions available on GSTR-4 online.

4. The **GSTR-4 Annual Return** page is displayed. Enter the aggregate turnover of previous financial year and click **SAVE**.

Note:

- You will not be able to proceed further without entering aggregate turnover of previous financial year.
- In case, you were registered during the current FY or had nil aggregate turnover, please enter '0' (Zero) here.
- On saving aggregate turnover details, other buttons on this screen will get enabled.

* Indicates mandatory fields

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

HELP



FY - 2019-20

Status - Not filed

Due date -

3. Aggregate turnover of previous Financial Year(₹) *

30,88,920.00

SAVE

BACK

Note: You can click the Help link to view Help related to this page.

Table of Contents



- GSTR-4 Dashboard
- 4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)
- 4B. Inward supplies received from a registered supplier (attracting reverse charge)
- 4C. Inward supplies received from unregistered suppliers
- 4D. Import of Service
- 5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)
- 6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)
- 7. TDS/TCS Credit received
- 8. Payment of tax



5. A confirmation message is displayed that Save request has been acknowledged.

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

* Indicates mandatory fields

HELP ?



FY - 2019-20

Status - Not filed

Due date -

Save request acknowledged.

3. Aggregate turnover of previous Financial Year(₹) *

30,88,920.00

SAVE

 File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

6 (a) **To file Nil return:** Nil Form GSTR-4 Annual Return can be filed by you, for the financial year, if you have, for all applicable quarters of the year

- NOT made any outward supply
- NOT received any goods/services
- Have NO other tax liability to report
- Have filed all Form CMP-08 as Nil

6.1. Select the **File Nil GSTR4** check-box. Click **PROCEED TO FILE**.

 File Nil GSTR-4

Note: Nil return can be filed for the financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received (commonly known as purchase) any goods/services; AND
- NO other liability to report.

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

6.2. Return is ready to be filed. Click **PROCEED TO FILE**.

 File Nil GSTR-4

Note: Nil return can be filed for the financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received (commonly known as purchase) any goods/services; AND
- NO other liability to report.

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

6.3. Click **CONTINUE**.

**Return for financial year of registered person who has opted for Composition levy or availing benefit of notification
No. 02/2019- Central Tax (Rate)**

Financial year	2019-20
----------------	---------

1.	GSTIN	27ABKPW5626R1ZK
2.	(a) Legal name of the registered person	SURESH D WALUKAR
	(b) Trade name, if any	GSTN
3.	(a) Aggregate turnover in the preceding Financial Year	0.00
	(b) ARN	-
	(c) Date of ARN	-

Note: All amounts displayed in the tables are in ₹

4. Inward supplies including supplies on which tax is to be paid on reverse charge

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
0	0.00	0.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	0.00		0.00	0.00	
2.	Inward supplies attracting reverse charge including import of services	0.00	0.00	0.00	0.00	0.00
3.	Tax paid (1+2)	0.00	0.00	0.00	0.00	0.00
4.	Interest paid, if any		0.00	0.00	0.00	0.00

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00

2.	Outward	0.00	0.00	0.00	0.00	0.00
3.	Total	0.00	0.00	0.00	0.00	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		Central tax	State / UT tax
0	0.00	0.00	0.00

BACK

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

CONTINUE

6.4. [Preview Form GSTR-4 \(Annual Return\)](#)

6.5. [Payment of Tax](#)

Note:

- If there are any interest liability to be declared, the same can be declared in "Interest payable" column.
- If Nil Form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee as per the prescribed law and show the same in "Late Fee Payable" column.
- "Additional Cash Required" column reflects the cash required to be paid through challan for payment of interest and late fee, after adjusting the amount available in Electronic Cash Ledger.

6.6. [File Form GSTR-4 \(Annual Return\) with DSC/ EVC](#)

[Click here to go back to the main menu](#)

6 (b) To file Form GSTR-4 (Annual Return):

B. Enter details in various tiles

[4A. Inward supplies from registered supplier \(other than reverse charge\)](#): To add details of inward supplies received from a registered supplier (other than reverse charge)

[4B. Inward supplies from registered supplier \(reverse charge\)](#): To add details of inward supplies received from a registered supplier (reverse charge)

[4C. Inward supplies from unregistered supplier](#): To add details of inward supplies received from an unregistered supplier

[4D. Import of Service](#): To add details of import of service

[6. Tax rate wise inward and outward supplies](#): To enter tax rate wise details of outward supplies during the financial year

To view auto-drafted details:

[5. Summary of CMP-08](#): To view auto-drafted details provided in filed Form CMP-08 for the financial year

[7. TDS/TCS credit received](#): To view details related to TDS/TCS credit received

Click on the tile names to know more and enter related details:

4A. Inward supplies from registered supplier (other than reverse charge)

6.1. To add details of inward supplies received from a registered supplier (other than reverse charge), select **4A. Inward supplies from registered supplier (other than reverse charge)** from the "Select tables to add/view details" drop-down list.

* Indicates mandatory fields

GSTIN - 27ABKPW5626R1ZK Legal name - SURESH D WALUKAR Trade name -

HELP ⓘ ↻

FY - 2019-20 Status - Not filed Due date -

3. Aggregate turnover of previous Financial Year(₹) * 30,88,920.00

SAVE

 File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge)

4B. Inward supplies from registered supplier (reverse charge)

4C. Inward supplies from unregistered supplier

4D. Import of service

5. Summary of CMP-08

6. Tax rate wise inward and outward supplies

7. TDS/TCS credit received

BACK

DETAILS (EXCEL)

PROCEED TO FILE

6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are auto-populated based on the GSTIN of the supplier. Click the **Add (+)** button.

Note:

- You must provide all details related to one Supplier GSTIN tax rate wise here.
- Inward supplies attracting reverse charge, are not to be provided in table 4A and the same are required be provided in table 4B.
- Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▾

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

HELP ⓘ ↻

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27BKHPK3837P8ZB	Manish Koul	Maharashtra (27) ▾	<input style="background-color: #28a745; color: white; border: 1px solid #28a745; padding: 2px 5px;" type="button" value="+"/>

BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- In case, supplies are received from a composition taxpayer, the tax rate should be selected as '0' (Zero) from the Rate drop-down list.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▼

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)


HELP ⓘ ↻

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27BKHPK3837P8ZB	Manish Koul	Maharashtra (27) ▼	

Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	8,18,770.00	5% ▼	20469.25	20469.25		

BACK

SAVE

BACK

6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP ⓘ ↻

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27) ▼	

Pending records (Validation in progress/ could not be processed/ Processed with error(s))

Search :

Records Per Page : 10 ▼

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Status	Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅		
1.	26AFNPS4801FDZ1	GSTN	Maharashtra	135.00	1.87	0.00	0.00	4.00	Processed with error	 

< Previous 1 Next >

BACK

Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▾

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

HELP ⓘ ↻

Save request acknowledged. ✕

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27) ▾	<input type="button" value="➕"/>

Processed records (Validated successfully)

Search :

Records Per Page : 10 ▾

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	27BKHPK3837P8ZB	Manish Koul	Maharashtra	8,18,770.00	0.00	20,469.25	20,469.25	0.00	<input type="button" value="✎"/> <input type="button" value="✖"/>

< Previous 1 Next >

BACK

Note: Similarly, you can enter other details for the table.

Select tables to add/view details

4A. Inward supplies from registered supplier (other than reverse charge) ▾

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

HELP ⓘ ↻

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27) ▾	<input type="button" value="➕"/>

Processed records (Validated successfully)

Search :

Records Per Page : 10 ▾

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	07AQDPP8277H7Z7	Monish Dressing	Maharashtra	21,32,720.50	3,04,876.27	0.00	0.00	0.00	<input type="button" value="✎"/> <input type="button" value="✖"/>
2.	27BKHPK3837P8ZB	Manish Koul	Maharashtra	8,18,770.00	0.00	20,469.25	20,469.25	0.00	<input type="button" value="✎"/> <input type="button" value="✖"/>
3.	07AEFPA4963B1ZY	Ranu ahuja	Maharashtra	12,65,375.00	68,506.85	0.00	0.00	0.00	<input type="button" value="✎"/> <input type="button" value="✖"/>
4.	27ELFPP5868D2ZN	Pramod Shetty	Maharashtra	39,71,034.50	0.00	2,98,441.67	2,98,441.67	0.00	<input type="button" value="✎"/> <input type="button" value="✖"/>

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BACK

4B. Inward supplies from registered supplier (reverse charge)

6.1. To add details of inward supplies received from a registered supplier (reverse charge), select **4B. Inward supplies from registered supplier (reverse charge)** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details 4B. Inward supplies from registered supplier (reverse charge)

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP ? ↺

Add details * Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27)	<input style="background-color: #28a745; color: white; border: none; padding: 5px 10px; border-radius: 3px;" type="button" value="+"/>

6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are auto-populated based on the GSTIN of the supplier. Click the **Add (+)** button.

Note: Inward supplies other than those attracting reverse charge, are not to be provided in table 4B and the same need be provided in table 4A

Select tables to add/view details 4B. Inward supplies from registered supplier (reverse charge)

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP ? ↺

Add details * Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27AABMH6447A1ZA	FINANCIAL POWER SOI	Maharashtra (27)	<input style="background-color: #28a745; color: white; border: none; padding: 5px 10px; border-radius: 3px;" type="button" value="+"/>

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge) ▼

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP ⓘ ↻

Add details

* Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
27AABMH6447A1ZA	FINANCIAL POWER SOI	Maharashtra (27) ▼	

Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	29,700.00	18% ▼	2673.00	2673.00		

BACK

SAVE

BACK

6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge) ▼

4B. Inward supplies received from a registered supplier (attracting reverse charge)

HELP ⓘ ↻

Save request acknowledged. ✕

Add details

* Indicates mandatory fields


Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27) ▼	

Processed records (Validated successfully)

Search :

Records Per Page : 10 ▼

 Download CSV

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	Maharashtra	29,700.00	0.00	2,673.00	2,673.00	0.00	 

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BACK

Note: Similarly, you can enter other details for the table.

Select tables to add/view details

4B. Inward supplies from registered supplier (reverse charge) ▼

4B. Inward supplies received from a registered supplier (attracting reverse charge)
HELP ⓘ
↻

Add details * Indicates mandatory fields

Supplier GSTIN *	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27) ▼	<div style="background-color: #008000; color: white; width: 30px; height: 30px; border-radius: 50%; display: flex; align-items: center; justify-content: center; margin: 0 auto;">+</div>

Processed records (Validated successfully)

Search :

Records Per Page : ▼

[Download CSV](#)

Sr. no.	Supplier GSTIN ⇅	Trade/Legal name ⇅	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax				Action
					Integrated tax (₹) ⇅	Central tax (₹) ⇅	State/UT tax (₹) ⇅	Cess (₹) ⇅	
1.	22AQAPK5941N1ZR	Bir pahwa	Maharashtra	53,000.00	9,540.00	0.00	0.00	0.00	<div style="display: flex; justify-content: space-around; width: 100px;"> <div style="background-color: #0056b3; color: white; padding: 2px 5px;">✎</div> <div style="background-color: #c00000; color: white; padding: 2px 5px;">✖</div> </div>
2.	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	Maharashtra	29,700.00	0.00	2,673.00	2,673.00	0.00	<div style="display: flex; justify-content: space-around; width: 100px;"> <div style="background-color: #0056b3; color: white; padding: 2px 5px;">✎</div> <div style="background-color: #c00000; color: white; padding: 2px 5px;">✖</div> </div>

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Next ▶

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[Click here to go back to the main menu](#)

4C. Inward supplies from unregistered supplier

6.1. To add details of inward supplies received from an unregistered supplier, select **4C. Inward supplies from unregistered supplier** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details

4C. Inward supplies from unregistered supplier ▼

4C. Inward supplies received from an unregistered supplier
HELP ⓘ
↻

Add details * Indicates mandatory fields

Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
		Maharashtra (27) ▼	<div style="background-color: #008000; color: white; width: 30px; height: 30px; border-radius: 50%; display: flex; align-items: center; justify-content: center; margin: 0 auto;">+</div>

BACK

6.2. Select the checkbox for Reverse Charge, if applicable. In the **Supplier PAN** field enter the PAN of the supplier, if any. Enter the **Trade/Legal Name** of the supplier. In case of supplies liable to reverse charge, select the **Supply Type** from the drop-down list. Click the **Add (+)** button.

Note: The record can also be added without providing the PAN details, if same is not available

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

Add details

* Indicates mandatory fields

 Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Supply type *	Add details
GMQPS8264A	Super Traders	Maharashtra (27)	Intra-State	<input style="background-color: #28a745; color: white; border: 1px solid #28a745; padding: 5px; width: 30px; height: 30px; text-align: center; vertical-align: middle;" type="button" value="+"/>

BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↺

Add details

* Indicates mandatory fields

 Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Supply type *	Add details
GMQPS8264A	Super Traders	Maharashtra (27)	Intra-State	<input style="background-color: #28a745; color: white; border: 1px solid #28a745; padding: 5px; width: 30px; height: 30px; text-align: center; vertical-align: middle;" type="button" value="+"/>

Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax			Actions
			Central tax (₹)	State/UT tax (₹)	Cess (₹)	
1.	76,760.00	5%	1919.00	1919.00		<input style="background-color: #28a745; color: white; border: 1px solid #28a745; padding: 5px; width: 30px; height: 30px; text-align: center; vertical-align: middle;" type="button" value="+"/>

BACK

SAVE

BACK

6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ?

Save request acknowledged.

X

Add details

* Indicates mandatory fields

 Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27)	

Processed records (Validated successfully)

Search : Records Per Page : [Download CSV](#)

Sr. no.	Supplier PAN ↕	Trade/Legal name ↕	Reverse charge ↕	Place of supply (Name of state/UT) ↕	Taxable value (₹) ↕	Amount of tax				Action
						Integrated tax (₹) ↕	Central tax (₹) ↕	State/UT tax (₹) ↕	Cess (₹) ↕	
1.	GMQPS8264A	Super Traders	Y	Maharashtra	76,760.00	0.00	1,919.00	1,919.00	0.00	

< Previous **1** Next >

BACK

Note: Similarly, you can enter other details for the table.

Select tables to add/view details

4C. Inward supplies from unregistered supplier

4C. Inward supplies received from an unregistered supplier

HELP ⓘ ↻

Add details

* Indicates mandatory fields

 Reverse charge

Supplier PAN	Trade/Legal name	Place of supply (Name of state/UT) *	Add details
<input type="text"/>	<input type="text"/>	Maharashtra (27) ▼	<input type="button" value="⊕"/>

Processed records (Validated successfully)

Search :

Records Per Page : 10 ▼

[Download CSV](#)

Sr. no.	Supplier PAN ↕	Trade/Legal name ↕	Reverse charge ↕	Place of supply (Name of state/UT) ↕	Taxable value (₹) ↕	Amount of tax				Action
						Integrated tax (₹) ↕	Central tax (₹) ↕	State/UT tax (₹) ↕	Cess (₹) ↕	
1.	CEHPS3060R	Suresh Khare	N	Maharashtra	2,16,730.00	0.00	0.00	0.00	0.00	<input type="button" value="✎"/> <input type="button" value="🗑"/>
2.	GMQPS8264A	Super Traders	Y	Maharashtra	76,760.00	0.00	1,919.00	1,919.00	0.00	<input type="button" value="✎"/> <input type="button" value="🗑"/>
3.	BOXPP0642F	Ashok Pawar	N	Maharashtra	1,97,220.00	0.00	0.00	0.00	0.00	<input type="button" value="✎"/> <input type="button" value="🗑"/>
4.	AQWPK5528P	Kishori Lal	Y	Maharashtra	1,80,000.00	0.00	16,200.00	16,200.00	0.00	<input type="button" value="✎"/> <input type="button" value="🗑"/>

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[Click here to go back to the main menu](#)

4D. Import of service

6.1. To add details of import of service, select **4D. Import of service** from the "Select tables to add/view details" drop-down list.

Select tables to add/view details

4D. Import of service ▼

4D. Import of services

HELP ⓘ ↻

Add details

* Indicates mandatory fields

Place of supply (Name of state/UT) *	Add details
Maharashtra (27) ▼	<input type="button" value="⊕"/>

BACK

6.2. Click the **Add (+)** button.**Note:** Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.

Select tables to add/view details

4D. Import of service

4D. Import of services

HELP

Add details

* Indicates mandatory fields

Place of supply (Name of state/UT) *

Add details

Maharashtra (27)



BACK

6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

Select tables to add/view details

4D. Import of service

4D. Import of services

HELP

Add details

* Indicates mandatory fields

Place of supply (Name of state/UT) *

Add details

Maharashtra (27)



Item details

Sr. no.	Taxable value (₹) *	Rate (%) *	Amount of tax		Actions
			Integrated tax (₹)	Cess (₹)	
1.	38,700.00	18%	6966.00		

BACK

SAVE

BACK

6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the **Records Per Page** drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

Select tables to add/view details

4D. Import of service

4D. Import of services

HELP

Save request acknowledged.

Add details

* Indicates mandatory fields

Place of supply (Name of state/UT) *

Add details

Maharashtra (27)

Processed records (Validated successfully)

Download CSV

Sr. no.	Place of supply (Name of state/UT) ⇅	Taxable value (₹) ⇅	Amount of tax		Action
			Integrated tax (₹) ⇅	Cess (₹) ⇅	
1.	Maharashtra	38,700.00	6,966.00	0.00	 

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5. Summary of CMP-08

6.1. To view auto-drafted details, as provided in filed Form CMP-08 for the financial year, select **5. Summary of CMP-08** from the "Select tables to add/view details" drop-down list.

Note: Summary of self-assessed liability is auto-populated in Table-5 of GSTR-4 Annual Return on basis of filed Form CMP-08 & is non-editable.

Select tables to add/view details

5. Summary of CMP-08

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

HELP

Sr. no.	Description	Value (₹)	Amount of tax			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Ces
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,884.80	50,884.80	
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	
4.	Interest paid, if any		0.00	0.00	0.00	

BACK

[Click here to go back to the main menu](#)

6. Tax rate wise inward supplies attracting reverse charge and outward supplies

6.1. To enter tax rate wise details of outward supplies select **6. Tax rate wise inward and outward supplies** from the "Select tables to add/view details" drop-down list.

6.2. Enter the details and click **SAVE**.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- You can declare your outward supplies in the user input cells in row 12 -16. Once you click on 'Proceed to file' button, Table 4B, 4C and 4D data will be auto-populated in Table 6 with inward supplies attracting reverse charge (rate wise) in row 1-11.

Select tables to add/view details

6. Tax rate wise inward and outward supplies

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

HELP ⓘ ↺

ⓘ This table does not include the system computed Inward supplies based on inputs provided in table 4B, 4C and 4D, if applicable. You can declare the Outward supplies, if any in the user input cells. System computed inward supplies, if any shall be available on preview after you have clicked on 'Proceed to file' button.

Type of supply (Outward/Inward)	Rate of tax (%)	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)
Inward	0	0.00	0.00	0.00	0.00
Inward	0.1	0.00	0.00	0.00	0.00
Inward	0.25	0.00	0.00	0.00	0.00
Inward	1	0.00	0.00	0.00	0.00
Inward	1.5	0.00	0.00	0.00	0.00
Inward	3	0.00	0.00	0.00	0.00
Inward	5	0.00	0.00	0.00	0.00
Inward	7.5	0.00	0.00	0.00	0.00
Inward	12	0.00	0.00	0.00	0.00
Inward	18	0.00	0.00	0.00	0.00
Inward	28	0.00	0.00	0.00	0.00
Outward	0	0.00		0.00	0.00
Outward	1	1,01,76,960.00		50,884.80	50,884.80
Outward	2	0.00		0.00	0.00
Outward	5	1,34,620.00		3,365.50	3,365.50
Outward	6	0.00		0.00	0.00

BACK

SAVE

[Click here to go back to the main menu](#)

7. TDS/TCS credit received

6.1. To view details related to TDS/TCS credit received, select **7. TDS/TCS credit received** from the "Select tables to add/view details" drop-down list.

Note:

- Amount of TDS and TCS are auto-drafted based on the Returns/ Statements filed by TDS and TCS taxpayers. The values in Table 7, TDS and TCS credit received will be populated based on the amount accepted and credited to Electronic cash ledger during that financial year.
- Details provided in Table 7 cannot be edited.

Select tables to add/view details 7. TDS/TCS credit received

7. TDS/TCS Credit received HELP ? ↻

Search : Records Per Page : [Download CSV](#)

GSTIN of Deductor / ecommerce operator ⇅	Gross value (₹) ⇅	Amount of tax	
		Central tax (₹) ⇅	State/UT tax (₹) ⇅
27ABKPW5626R1DT	9,26,372.00	9,172.00	9,172.00

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C. Preview GSTR-4

7. Once all the required details are entered, navigate BACK to go to the Form GSTR-4 (Annual Return) Dashboard page.

Select tables to add/view details 7. TDS/TCS credit received

7. TDS/TCS Credit received HELP ? ↻

Search : Records Per Page : [Download CSV](#)

GSTIN of Deductor / ecommerce operator ⇅	Gross value (₹) ⇅	Amount of tax	
		Central tax (₹) ⇅	State/UT tax (₹) ⇅
27ABKPW5626R1DT	9,26,372.00	9,172.00	9,172.00

◀ Previous 1 Next ▶

BACK

8. Click **PROCEED TO FILE** button. A confirmation message is displayed that return is ready to be filed.

Ready to file as on 15/07/2020.

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

* Indicates mandatory fields

HELP ?

FY - 2019-20

Status - Ready to File

Due date -

3. Aggregate turnover of previous Financial Year(₹) *

30,88,920.00

SAVE

 File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

9. Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format. This button will download the draft Summary page of your Form GSTR-4 (Annual Return) for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before filing Form GSTR-4 (Annual Return).

Ready to file as on 15/07/2020.

GSTIN - 27ABKPW5626R1ZK

Legal name - SURESH D WALUKAR

Trade name -

* Indicates mandatory fields

HELP ?

FY - 2019-20

Status - Ready to File

Due date -

3. Aggregate turnover of previous Financial Year(₹) *

30,88,920.00

SAVE

 File Nil GSTR-4

Select tables to add/view details

Select tables to add/view details

BACK

RESET

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

PROCEED TO FILE

[Click here to download Excel - File 1](#)

10. The PDF/Excel file is displayed.

FORM GSTR-4
[See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification
No. 02/2019- Central Tax (Rate)

		Year	2019-20
1.	GSTIN	27ABKPW5626R1ZK	
2.	(a) Legal name of the registered person	SURESH D WALUKAR	
	(b) Trade Name	-	
3.	(a) Aggregate turnover in the preceding Financial Year	30,88,920.00	
	(b) ARN	-	
	(c) Date of ARN	-	

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

Sensitivity: Internal \ Companywide usage		A	B	C	D	E	F	G	H
4									
5		Financial Year	2019-2020						
6	1	GSTIN	27ABKPW5626R1ZK						
7	2a.	Legal Name	SURESH D WALUKAR						
8	2b.	Trade Name (if any)							
9	2c.	ARN							
10	2d.	Date of ARN							
11	2e.	Status of return filing	Not Filed						
12	2f.	Date of generation	15/07/2020						
13	3.	Aggregate turnover in the preceding Financial Year			3,088,920.00				
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									

[Click here to go back to the main menu](#)

D. Proceed to File and Payment of Tax

11. Click **PROCEED TO FILE** button.

GSTIN - 27ABKPW5626R1ZK Legal name - SURESH D WALUKAR Trade name -

FY - 2019-20 Status - Ready to File Due date -

* Indicates mandatory fields

[HELP](#) [?](#) [↺](#)

3. Aggregate turnover of previous Financial Year(₹) * SAVE

File Nil GSTR-4

Select tables to add/view details ▼

BACK
RESET
DOWNLOAD GSTR-4 SUMMARY (PDF)
DOWNLOAD GSTR-4 DETAILS (EXCEL)
PROCEED TO FILE

[Click here to download Excel - File 1](#)

12. Preview for Form GSTR-4 (Annual Return) is displayed. Click the **CONTINUE** button.

Skip to Main Content A⁺ A⁻

Goods and Services Tax

▲ SURESH D WALUKAR▼
27ABKPW5626R1ZK

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Dashboard Returns Annual Returns GSTR-4 English

FORM GSTR-4
[See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification
No. 02/2019- Central Tax (Rate)

Financial year

2019-20

1.	GSTIN	27ABKPW5626R1ZK
2. (a)	Legal name of the registered person	SURESH D WALUKAR
(b)	Trade name, if any	-
3. (a)	Aggregate turnover in the preceding Financial Year	30,88,920.00
(b)	ARN	-
(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

4. Inward supplies including supplies on which tax is to be paid on reverse charge

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	6,70,710.00	0.00	18,119.00	18,119.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,884.80	50,884.80	
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any		0.00	0.00	0.00	0.00

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		TDS/TCS	Other

	Central tax	State / UT tax
1	9,26,372.00	9,172.00

[BACK](#)
[DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#)
[CONTINUE](#)

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Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

13. The 8. Tax, Interest, late fee payable and paid page is displayed.

Dashboard > Returns > Annual Returns > GSTR-4 > 8. Tax, interest, late fee payable and paid

English

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08) (₹)		Ad
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	
1.	Integrated tax	16,506.00	0.00	16,506.00	0.00	
2.	Central tax	20,792.00	54,250.00	20,792.00	50,885.00	
3.	State / UT tax	20,792.00	54,250.00	20,792.00	50,885.00	
4.	Cess	0.00	0.00	0.00	0.00	

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[BACK](#)
[CREATE CHALLAN](#)
[DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#)
[FILE GSTR-4](#)

14.1. The cash ledger balance as available on date is shown in below table.

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08) (₹)		Additional Cash Required
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	
1.	Integrated tax	16,506.00	0.00	16,506.00	0.00	
2.	Central tax	20,792.00	54,250.00	20,792.00	50,885.00	
3.	State / UT tax	20,792.00	54,250.00	20,792.00	50,885.00	
4.	Cess	0.00	0.00	0.00	0.00	

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

Note:

- Net liabilities is calculated as Tax payable (on Inward supplies related to reverse charge, as reported in Table 4B, 4C and 4D and Outward supplies as reported in Table 6) – Tax amount already paid (through filed Form CMP-08 as shown in Table 5) – Adjustment of negative liability (Excess amount deposited through Form CMP-08).
- “Additional Cash Required” column reflects the cash required to be paid through challan for payment of tax, interest and late fee, after adjusting the amount available in Electronic Cash Ledger.
- If there are any interest liability to be declared, the same can be declared in “Interest payable” column.
- If Form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee as per the prescribed law and show the same in “Late Fee Payable” column.

14.2 (a). Scenario 1: If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

i. If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then a part payment of liability can be made from available balance of the Electronic Cash Ledger. Additional cash required to be paid by taxpayer is shown in the "Tax to be paid, Interest to be paid and Late Fee to be paid" column.

You may directly create challan for payment of remaining part of liability, by clicking on the **CREATE CHALLAN** button.

Select tables to add/view details

Select tables to add/view details



8. Tax, interest, late fee payable and paid

HELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

₹	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253	1,950.00	3,568.00
0.00	0.00	3,365.00	253	1,950.00	3,568.00
0.00	0.00	0.00	User Input	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

ii. The **Create Challan** page is displayed.

Note: In the Tax Payment grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with amount of remaining part of liability (for which payment is to be made). You cannot edit the amount shown in challan.

iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.

iv. Click the **GENERATE CHALLAN** button.

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	1365	253		1950		3,568
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	1365	253		1950		3,568
Total Challan Amount:	₹ 7,136 /-					
Total Challan Amount (In Words):	Rupees Seven Thousand One hundred Thirty-Six Only					

Payment Modes

- E-Payment
- Over The Counter
- NEFT/RTGS

GENERATE CHALLAN

v. The Challan is generated.

Challan successfully generated ×

GST Challan

CPIN	Challan Generation Date	Challan Expiry Date
20072700000005	17/07/2020 14:58:18	01/08/2020

Mode of Payment :- E-Payment

Details Of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
27ABKPW5626R1ZK	mXXXXXXXXXX@XXXXXXXXXXXXXin	7XXXXX6673

Name	Address
SURESH D WALUKAR	XXXXXXXXXX Maharashtra,400005

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	1,365	253	0	1,950	0	3,568
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	1,365	253	0	1,950	0	3,568
Total Challan Amount:	₹ 7,136 /-					
Total Challan Amount (In Words):	Rupees Seven Thousand One hundred Thirty-Six Only					

Select Mode of E-Payment

 Preferred Banks

 Net Banking

 BHIM UPI

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, you may raise grievance under "Services>Payments>Grievance against payment(GST PMT-07)"

ⓘ *Awaiting Bank Confirmation: For e-payment mode of payment, if the maker has made a transaction and checker approval is not communicated by bank to GST System.

ⓘ *Awaiting Bank Clearance: For OTC mode of payment, if bank has acknowledged the challan but remittance confirmation is not communicated by bank to GST System.

Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm

the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

14.2 (b). Scenario 2: If available balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities

i. If available balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for paying liability.

Dashboard Returns Annual Returns GSTR-4 8. Tax, interest, late fee payable and paid English

Select tables to add/view details Select tables to add/view details

8. Tax, interest, late fee payable and paid

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.00
Interest	0.00	253.00	253.00	0.00	506.00
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.00

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
verse	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK CREATE CHALLAN DOWNLOAD GSTR-4 SUMMARY (PDF) DOWNLOAD GSTR-4 DETAILS (EXCEL) FILE GSTR-4

15. Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format. This button will download the draft Summary page of your Form GSTR-4 (Annual Return) for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before filing Form GSTR-4 (Annual Return).

Select tables to add/view details

Select tables to add/view details

**8. Tax, interest, late fee payable and paid**

HELP

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.00
Interest	0.00	253.00	253.00	0.00	506.00
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.00

Payment of tax

₹	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

FILE GSTR-4

16. The summary page of Form GSTR-4 (Annual Return) is displayed.

FORM GSTR-4
[See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification
No. 02/2019- Central Tax (Rate)

Year	2019-20
------	---------

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade Name	-
3.	(a)	Aggregate turnover in the preceding Financial Year	30,89,200.00
	(b)	ARN	-
	(c)	Date of ARN	-

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
5	6,70,821.00	0.00	18,119.00	18,119.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08**(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

Sr. no.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year**(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

Sr. no.	Type of supply (Outward/Inward)	Value	Amount of tax			
			Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax	
		Central tax	State/UT tax
1	9,26,372.00	9,172.00	9,172.00

8. Tax, interest, late fee payable and paid

Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax payable	Interest payable	Late fee payable
1.	Integrated tax	16,506.00	16,506.00	0.00	0.00	0.00	0.00
2.	Central tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
3.	State/UT tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

E. File Form GSTR-4 (Annual Return) with DSC/ EVC

17. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-4** button.

Note: File button gets enabled only if you have-

- No 'Additional cash (which) is required' to be paid for liabilities, if any.
- Clicked on declaration check box and have selected authorized signatory details from the drop-down list.

Dashboard > Returns > Annual Returns > GSTR-4 > 8. Tax, interest, late fee payable and paid English

Select tables to add/view details

8. Tax, interest, late fee payable and paid HELP ↻

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.00
Interest	0.00	253.00	253.00	0.00	506.00
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.00

Payment of tax

(₹)	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	3,365.00	253.00	1,950.00	0.00
0.00	0.00	0.00	User Input	0.00	0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory ^{*}

18. Click **YES** button.



WARNING

Kind attention: You are about to agree with liabilities declared, as indicated. Relevant amounts will be deducted from Electronic Cash Ledger and accordingly liability will be reduced. Once the entries are made, these can NOT be reversed. Are you sure you want to continue?

YES

NO

19. The **File return/statement** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Dashboard > Returns > Annual Returns > GSTR-4 > File return/statement English

Type of return/statement	Return Period	GSTIN
GSTR-4	2019-20	27ABKPW5626R1ZK

Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? [Click here for help](#)

FILE WITH DSC | **FILE WITH EVC**

20. The success message is displayed and ARN is displayed. Status of the Form GSTR-4 (Annual Return) return changes to "Filed". Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format.

Dashboard > Returns > Annual Returns > GSTR-4 > File English

GSTIN - 27ABKPW5626R1ZK	Legal name - SURESH D WALUKAR	Trade/Legal Name -
Financial year - 2019-20	Status - Filed	Due date -

✔ GSTR-4 of 27ABKPW5626R1ZK for the Financial Year 2019-20 has been successfully filed on 17/07/2020. The Acknowledgment Reference Number is AA270320000120E. The GSTR-4 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View Filed Returns. This message is sent to your registered Email ID and Mobile Number.

BACK | **DOWNLOAD GSTR-4 SUMMARY (PDF)** | **DOWNLOAD GSTR-4 DETAILS (EXCEL)**

Note: After Form GSTR-4 is filed:

- ARN is generated on successful filing of the Form GSTR-4 (Annual Return) Return.
- An SMS and an email are sent to the taxpayer on his registered mobile and email id.

21. The Final page of Form GSTR-4 (Annual Return) is displayed.

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Date: 17/07/2020

Name of Authorized Signatory

SURESH WALUKAR

Designation / Status
Officer

[Click here to go back to the main menu](#)

GST Returns – GSTR 5 (Return by Non Resident Foreign Tax-payer)



Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

GSTR 5

Monthly Return by Non Resident Foreign Tax-Payer



Who is non Resident Foreign Taxpayer?

Non-Resident foreign taxpayers are those suppliers who do not have a business establishment in India and have come for a short period to make supplies in India. Such a person is required to furnish details of all taxable supplies in GSTR-5

What is Form GSTR-5?

Form GSTR-5 is a return to be filed by all **Non- Resident Taxpayer** in case they don't wish to avail ITC (Input Tax Credit) on local procurements. In case, non-resident person wishes to avail ITC on local procurement, it will be required to register as a **normal taxpayer and file Form GSTR-1/ 3B as a normal/casual taxpayer**.

What are the pre-conditions for filing Form GSTR-5?

Pre-conditions for filing of Form GSTR-5 are:

1. Taxpayer should be registered as Non-Resident taxable person and should have a valid GSTIN.
2. Taxpayer should have valid User ID and password

By when do I need to file Form GSTR-5?

Non- Resident Taxpayers need to file Form GSTR-5 return for the period for which they have obtained registration within a period of **seven days after the date of expiry of registration**. In case, registration period is for **more than one month, monthly return (s) would be filed by 20th of the month succeeding the tax period** and thereafter return for remaining period would be filed within a period of seven days.

When can I claim refund?

You can claim refund from Electronic Cash Ledger in your **last return only**. Last return will be decided after considering the extended period of registration.

Refund from Electronic Cash Ledger is allowed only if the Electronic Liability Register have zero liability across all major and minor heads.

Dashboard Services Notifications & Circulars Acts & Rules Search Taxpayer

Registration Ledgers **Returns** Payments User Services

Returns Dashboard View e-Filed Returns

Track Return Status Transition Forms

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD **CREATE CHALLAN** **VIEW NOTICE(S) AND ORDER(S)**

Dashboard Returns English

File Returns

Financial Year* 2017-18 Return Filing Period* February **SEARCH**

Monthly return by Non-Resident Foreign Taxpayer
GSTR5

Due Date - 20/03/2018

PREPARE ONLINE

* Indicates Mandatory Fields

GSTR 5 – Tables

GSTR 5 – Return by Non Resident Foreign Tax-Payer

3 - Import Of Goods 0		5 - Outward Supplies Made 0		6 - B2C (Large) Invoices 0	
Total Taxable Value	Tax Liability	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Total ITC available		Tax Liability		Tax Liability	
₹0.00		₹0.00		₹0.00	
7A,7B - B2C (Small) 0		8B - Credit/Debit Notes 0		8B - Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
4 - Amended Import Of Goods 0		8A - Amended Outward Supplies 0		8A - Amended B2C (Large) Invoices 0	
Total Taxable Value	Tax Liability	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Total ITC available		Tax Liability		Tax Liability	
₹0.00		₹0.00		₹0.00	

9 - Amended B2C (Small) 0		8C - Amended Credit/Debit Notes 0		8C - Amended Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
10A,10B - Tax Liability		11,12,14 - Tax Payable And Paid		Payment of Tax	
Total Taxable Value	Total Tax Amount	Liability Payable	Liability Paid in ITC		
₹0.00	₹0.00	₹0.00	₹0.00		
		Liability Paid in Cash			
		₹0.00			
GENERATE GSTR5 SUMMARY					
<input type="checkbox"/> I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.					
BACK		PREVIEW		SUBMIT	
FILE RETURN					

3 - Import Of Goods 0		5 - Outward Supplies Made 0		6 - B2C (Large) Invoices 0	
Total Taxable Value	Tax Liability	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Total ITC available		Tax Liability		Tax Liability	
₹0.00		₹0.00		₹0.00	

Dashboard > Returns > GSTR-5 > IMPG English

Import of goods - Summary ↻

[BACK](#) [ADD BOE](#)

Import of goods – Add

* Indicates Mandatory Fields

Port Code *

Bill of Entry No. *

Bill of Entry Date *

Bill of Entry Value (₹) *

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate

ⓘ These information are required.

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		Eligibility for ITC *	Amount of ITC available	
		Integrated Tax (₹) *	CESS (₹)		Integrated Tax (₹) *	CESS (₹)
0%	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	Select ▼	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>
0.1%	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	Select ▼	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>
0.25%	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	Select ▼	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>
3%	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	Select ▼	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>
5%	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	Select ▼	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>
12%	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	Select ▼	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>
18%	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	Select ▼	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>
28%	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>	Select ▼	<input style="width: 80%; height: 25px;" type="text"/>	<input style="width: 80%; height: 25px;" type="text"/>

Dashboard > Returns > GSTR-5 > IMPG English

Import of goods - Summary ↻

Processed Invoices

Bill of Entry No.	Bill of Entry Date	Bill of Entry Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	CESS (₹)	Actions
4555555	16/11/2017	6,66,666.00	45,544.00	3,333.00	1,000.00	✎ ✖

BACK
ADD BOE

<h3>3 - Import Of Goods 1</h3>	<h3>5 - Outward Supplies Made 0</h3>	<h3>6 - B2C (Large) Invoices 0</h3>																								
<table style="width: 100%;"> <tr> <td>Total Taxable Value</td> <td>Tax Liability</td> </tr> <tr> <td>₹45,544.00</td> <td>₹4,333.00</td> </tr> <tr> <td>Total ITC available</td> <td></td> </tr> <tr> <td>₹2,000.00</td> <td></td> </tr> </table>	Total Taxable Value	Tax Liability	₹45,544.00	₹4,333.00	Total ITC available		₹2,000.00		<table style="width: 100%;"> <tr> <td>Total Invoice value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> <tr> <td>Tax Liability</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table>	Total Invoice value	Total Taxable Value	₹0.00	₹0.00	Tax Liability		₹0.00		<table style="width: 100%;"> <tr> <td>Total Invoice value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> <tr> <td>Tax Liability</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table>	Total Invoice value	Total Taxable Value	₹0.00	₹0.00	Tax Liability		₹0.00	
Total Taxable Value	Tax Liability																									
₹45,544.00	₹4,333.00																									
Total ITC available																										
₹2,000.00																										
Total Invoice value	Total Taxable Value																									
₹0.00	₹0.00																									
Tax Liability																										
₹0.00																										
Total Invoice value	Total Taxable Value																									
₹0.00	₹0.00																									
Tax Liability																										
₹0.00																										

Entering Details for Outward Supplies

3 - Import Of Goods 1		5 - Outward Supplies Made 0		6 - B2C (Large) Invoices 0	
Total Taxable Value	Tax Liability	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹45,544.00	₹4,333.00	₹0.00	₹0.00	₹0.00	₹0.00
Total ITC available		Tax Liability		Tax Liability	
₹2,000.00		₹0.00		₹0.00	

b. Click the ADD DETAILS button.

Dashboard Returns GSTR-5 B2B English

GSTIN - 2617AUS00015NRZ
FY - 2017-18
Due Date - 20/12/2017

Legal Name - amit chandrakishor singh
Return Period - November
Filing - Final Return

Trade Name - amit
Status - Not Filed
Registration Period - 04/11/2017 to 30/11/2017

Outward Supplies Made - Receiver Wise Summary

[BACK](#) [ADD DETAILS](#)

Dashboard > Returns > GSTR-5 > B2B

English

Outward Supplies Made – Add

*** Indicates Mandatory Fields**

Receiver GSTIN/UIN*

Receiver Name*

Invoice No.*

Invoice Date*

Place of Supply(Name of State)

Supply Type

Total Invoice Value (₹)*

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

BACK SAVE OUTWARD SUPPLIES

Outward Supplies Made – Receiver Wise Summary

Pending Invoices (These will be added after validation)

Receiver Details	No. of Invoices	Total Taxable Value (₹)	Tax Paid (₹)
07AJJPA1572ENLZ	1	1,22,28,887.00	18,888.80

[BACK](#)
[ADD DETAILS](#)

The **5 - Outward Supplies Made** tile will reflect the number of invoices added along with Total Invoice Value, Total Taxable Value and Total Tax Liability.

Please click the refresh button () on the top of the screen to ensure quick updating of the summary on the tile.

3 - Import Of Goods 1	5 - Outward Supplies Made 2	6 - B2C (Large) Invoices 0
Total Taxable Value ₹45,544.00 Total ITC available ₹2,000.00 Tax Liability ₹4,333.00	Total Invoice value ₹44,99,999.00 Total Taxable Value ₹1,85,83,330.00 Tax Liability ₹19,666.67	Total Invoice value ₹0.00 Total Taxable Value ₹0.00 Tax Liability ₹0.00

6 - B2C (Large) Invoices

a. To add details for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-State supplies) and invoice value is more than ₹10,00,000, click on the B2C (Large) Invoices tile.

3 - Import Of Goods 1		5 - Outward Supplies Made 2		6 - B2C (Large) Invoices 0	
Total Taxable Value	Tax Liability	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹45,544.00	₹4,333.00	₹44,99,999.00	₹1,86,83,330.00	₹0.00	₹0.00
Total ITC available		Tax Liability		Tax Liability	
₹2,000.00		₹19,666.67		₹0.00	

b. Click the **ADD DETAILS** button.

Dashboard > Returns > GSTR-5 > B2CL English

B2C(Large) Invoices- Summary

Uploaded by Taxpayer

[BACK](#) [ADD DETAILS](#)

B2C(Large) Invoices- Add Invoice

* Indicates Mandatory Fields

Place of Supply(Name of State) *

Supply Type

Invoice No. *

Invoice Date *

Total Invoice Value (₹) *

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate



Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>

B2C(Large) Invoices- Summary

Uploaded by Taxpayer

Processed Invoices

State Code (POS)	Invoice No.	Invoice Date	Total Invoice Value (₹)	Actions
19	A4322	06/11/2017	4,44,44,444.00	 

BACK

ADD DETAILS

The 6 - B2C (Large) Invoices tile will reflect the number of invoices added along with Total Invoice Value, Total Taxable Value and Total Liability.

Please click the refresh button () on the top of the screen to ensure quick updating of the summary on the tile.

3 - Import Of Goods

1

Total Taxable Value	Tax Liability
₹45,544.00	₹4,333.00
Total ITC available	
₹2,000.00	

5 - Outward Supplies Made

2

Total Invoice value	Total Taxable Value
₹44,99,999.00	₹1,86,83,330.00
Tax Liability	
₹19,666.67	

6 - B2C (Large) Invoices

1

Total Invoice value	Total Taxable Value
₹4,44,44,444.00	₹6,32,22,221.00
Tax Liability	
₹6,666.67	

7A,7B - B2C (Small) 0		8B - Credit/Debit Notes 0		8B - Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

b. Click the **ADD DETAILS** button.

Dashboard > Returns > GSTR-5 > B2CS English

B2C (Small) Details - Summary

Uploaded by Taxpayer

[BACK](#) [ADD DETAILS](#)

Dashboard Returns GSTR-5 B2CS English

B2C(Small) - Add

• Indicates Mandatory Fields

Place of Supply(Name of State) * 36-Telangana	Supply Type Intra-State	Rate (%) * Select
<input checked="" type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?	Applicable % of Tax Rate 65%	Taxable Value (₹) * Enter Taxable Value
Integrated Tax (₹) * ₹0.00	Central Tax *	State/UT Tax (₹) *
CESS Amount (₹) ₹0.00		

BACK SAVE

B2C (Small) Details - Summary 🔄

Uploaded by Taxpayer

Processed Invoices

State Code (POS)	Rate (%)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
Karnataka	5	3,24,23,434.00	16,21,171.70	0.00	0.00	0.00	 

BACK ADD DETAILS

7A,7B - B2C (Small) 1	8B - Credit/Debit Notes 0	8B - Unregistered Credit/Debit Notes 0												
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Total Taxable Value</td> <td style="width: 50%;">Tax Liability</td> </tr> <tr> <td>₹3,24,23,434.00</td> <td>₹16,21,171.70</td> </tr> </table>	Total Taxable Value	Tax Liability	₹3,24,23,434.00	₹16,21,171.70	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Total Taxable Value</td> <td style="width: 50%;">Tax Liability</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Total Taxable Value	Tax Liability	₹0.00	₹0.00	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Total Taxable Value</td> <td style="width: 50%;">Tax Liability</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Total Taxable Value	Tax Liability	₹0.00	₹0.00
Total Taxable Value	Tax Liability													
₹3,24,23,434.00	₹16,21,171.70													
Total Taxable Value	Tax Liability													
₹0.00	₹0.00													
Total Taxable Value	Tax Liability													
₹0.00	₹0.00													

8B - Credit/Debit Notes

a. To add details of credit/ debit notes / refund voucher issued, click the 8B - Credit/Debit Notes tile.

7A,7B - B2C (Small) 1		8B - Credit/Debit Notes 0		8B - Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹3,24,23,434.00	₹16,21,171.70	₹0.00	₹0.00	₹0.00	₹0.00

Credit/Debit Notes - Add

• Indicates Mandatory Fields

Receiver GSTIN/UIN* <input type="text" value="Enter Receiver GSTIN"/>	Receiver Name* <input type="text"/>	Original Invoice No.* <input type="text" value="Enter Invoice No"/>
Original Invoice Date* <input type="text" value="DD/MM/YYYY"/>	Note Type* <input type="text" value="Select"/>	Note Value* <input type="text"/>
Debit/Credit Note No.* <input type="text" value="Enter Debit/Credit Note No."/>	Debit/Credit Note Date* <input type="text" value="DD/MM/YYYY"/>	Supply Type* <input type="text" value="Select"/>

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Processed Invoices

Counterparty GSTIN	No. of Invoices	Total Taxable Value(₹)	Tax Paid
29GENPS5428P1Z9	1	1,000.00	50.00

BACK

ADD CREDIT/DEBIT NOTE

Notes:

- Here, you can edit / delete the added Credit / Debit Note (under Actions).
- You can edit / delete the entries till GSTR-5 is submitted.

Processed Invoices

Counterparty GSTIN	Credit/Debit Note No	Credit/Debit Note Date	Note Type	Original Invoice No	Original Invoice Date	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS	Actions
29GENPS5428P1Z9	CNRI100	05/11/2017	Credit	INV-NRI100	04/11/2017	1,000.00	50.00	0.00	0.00	0.00	 

BACK

ADD DETAILS

7A,7B - B2C (Small) 1		8B - Credit/Debit Notes 1		8B - Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹3,24,23,434.00	₹16,21,171.70	₹1,000.00	₹50.00	₹0.00	₹0.00

b. Click the ADD CREDIT / DEBIT NOTE button.

Dashboard > Returns > GSTR-5 > CDNUR English

Credit / Debit Notes (Unregistered) - Summary

Uploaded by Taxpayer

[BACK](#) [ADD CREDIT/DEBIT NOTE](#)

Credit / Debit Notes (Unregistered) - Add

• Indicates Mandatory Fields

Note Type *

Debit/Credit Note No. *

Debit/Credit Note Date *

Note Value *

Original Invoice No. *

Original Invoice Date *

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>

4 - Amended Import Of Goods 0		8A - Amended Outward Supplies 0		8A - Amended B2C (Large) Invoices 0	
Total Taxable Value	Tax Liability	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹	₹0.00	₹0.00	₹	₹0.00	₹
Total ITC available		Tax Liability		Tax Liability	
₹0.00		₹0.00		₹0.00	

- b. Select the Financial Year from the drop-down list.
- c. In the Enter Port Code field, enter Port Code of the line item of the declarations of previous tax period.
- d. In the Enter Bill of Entry field, enter the Bill Of Entry of line item of the declarations of previous tax period.
- e. Click the AMEND BILL OF ENTRY button.

Amended Import of goods - Summary C

Uploaded by Taxpayer

No Record found for the provided Inputs. X

Financial Year*

Enter Port Code*

Enter Bill of Entry*

Amended Import of goods - Amend Invoice

• Indicates Mandatory Fields

Port Code *

787878

Original Bill of Entry No. *

7000000

Original Bill of Entry Date *

04/11/2017

Original/Revised Port Code *

787878

Revised/Original Bill of Entry No. *

7000000

Revised/Original Bill of Entry Date *

04/11/2017

Bill of Entry Value (₹) *

₹80,000.00

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		Eligibility for ITC *	Amount of ITC available	
		Integrated Tax (₹) *	CESS (₹)		Integrated Tax (₹) *	CESS (₹)
0%				Select ▼		
0.1%				Select ▼		
0.25%				Select ▼		

Amendment – Outward Supplies

4 - Amended Import Of Goods 0		8A - Amended Outward Supplies 0		8A - Amended B2C (Large) Invoices 0	
Total Taxable Value	Tax Liability	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹	₹0.00	₹0.00	₹	₹0.00	₹
Total ITC available		Tax Liability		Tax Liability	
₹0.00		₹0.00		₹0.00	

- b. Select the **Financial Year** from the drop-down list.
- c. In the **Invoice No.** field, enter the invoice number which you want to amend from the earlier tax period.
- d. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-5 > B2BA English

Amended Outward Supplies Made - Summary

Uploaded by Taxpayer Uploaded by Receiver Rejected by Receiver

No Record found for the provided Inputs. ✕

Financial Year* Invoice No.*

AMEND INVOICE

Amended Outward Supplies Made - Amend Invoice

• Indicates Mandatory Fields

Receiver GSTIN/UIN*

0417IND00024UNS

Receiver Name*

Original Invoice No.*

B2B111

Original Invoice Date*

26/07/2017



Revised Invoice No.*

B2B111

Revised Invoice Date*

26/07/2017



Total Invoice Value (₹)*

₹7,000.00

POS ⓘ*

10-Bihar

Supply Type

Inter-State

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>

4 – Amended Import Of Goods 0		8A – Amended Outward Supplies 0		8A – Amended B2C (Large) Invoices 0	
Total Taxable Value	Tax Liability	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹	₹0.00	₹0.00	₹	₹0.00	₹
Total ITC available		Tax Liability		Tax Liability	
₹0.00		₹0.00		₹0.00	

- b. Select the Financial Year from the drop-down list.
- c. In the Invoice No. field, enter the invoice number which you want to amend from the earlier tax period.
- d. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-5 > B2CLA English

Amended B2C(Large) Invoices- Summary 🔄

Uploaded by Taxpayer

• Indicates Mandatory Fields

Financial Year *	Invoice No. *
<input type="text" value="2017-18"/>	<input type="text" value="Enter Invoice No"/>

AMEND INVOICE

Amended B2C(Large) - Edit Invoice

• Indicates Mandatory Fields

POS ⓘ *

26-Dadra and Nagar Haveli

Original Invoice No. *

B2CL223

Original Invoice Date *

26/07/2017

Revised/Original Invoice No. *

B2CL225

Revised/Original Invoice Date *

26/07/2017

Supply Type

Inter-State

Total Invoice Value (₹) *

₹8,00,000.00

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%	₹12,000.00	₹30.00	₹20.00
3%	₹6,000.00	₹180.00	₹20.00

9 - Amended B2C (Small) 0		8C - Amended Credit/Debit Notes 0		8C - Amended Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹	₹0.00	₹	₹0.00	₹	₹0.00

- b. Select the **Financial Year** from the drop-down list.
- c. Select the **Month** from the drop-down list.
- d. Select the **Place of Supply (Name of State)** from the drop-down list.
- e. Select the **Checkbox** if the supply is eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government.
- f. Select the **Applicable % of Tax Rate** from the drop-down list.
- g. Click the **AMEND DETAILS** button.

Dashboard > Returns > GSTR-5 > B2CSA English

Amended B2C (Small) Details - Summary

Uploaded by Taxpayer

Financial Year*	Month*	Place of Supply(Name of State) ⓘ*
2017-18	November	Select

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Applicable % of Tax Rate

AMEND DETAILS

Amended B2C (Small) Details - Amend

▪ Indicates Mandatory Fields

Original Place of Supply(Name of State) ⓘ

22-Chhattisgarh ▼

Original Month

07

Supply Type

Inter-State

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
3%	₹8,000.00	₹240.00	₹0.00
5%			

Amended B2C (Small) Details - Summary



Uploaded by Taxpayer

Financial Year*

2017-18

Month*

July



Place of Supply(Name of State) ⓘ*

Select

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

AMEND DETAILS

Processed Invoices

Original Place of Supply(Name of State)	Total Taxable Value (₹)	Supply Type	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable Percentage(%)	Actions
22	8,000.00	INTER	240.00	0.00	0.00	0.00	-	 

BACK

9 - Amended B2C (Small) 0		BC - Amended Credit/Debit Notes 0		BC - Amended Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹	₹0.00	₹	₹0.00	₹	₹0.00

b. Select the Financial Year from the drop-down list.

c. In the Credit/Debit Note No. field, enter the credit/debit number which you want to amend from the earlier tax period.

d. Click the AMEND NOTE button.

Dashboard > Returns > GSTR-5 > CDNA English

Amended Credit/Debit Notes - Summary

Uploaded by Taxpayer | Uploaded by Receiver | Rejected by Receiver

* Indicates Mandatory Fields

Financial Year*	Credit/Debit Note No.*
<input type="text" value="2017-18"/>	<input type="text" value="Enter Credit/Debit Note No."/>

Amended Credit / Debit Notes - Amend Invoice

• Indicates Mandatory Fields

Receiver GSTIN/UIN* 01SSAJK0019A1ZT	Receiver Name JK TaxPayer 19 Ltd	Original Credit/Debit Note No.* CN112
Original Credit/Debit Note Date* 28/07/2017	Revised Credit/Debit Note No.* CN112	Revised Credit/Debit Note Date* 28/07/2017
Original Invoice Number* B2B112	Original Invoice Date* 26/07/2017	Note Type* Credit
Note Value* ₹7,000.00	Supply Type* Inter-State	<input type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%			
0.1%			

9 - Amended B2C (Small) 0	8C - Amended Credit/Debit Notes 0	8C - Amended Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹	₹0.00	₹	₹0.00

- b. Select the Financial Year from the drop-down list.
- c. In the Credit/Debit Note No. field, enter the credit/debit number which you want to amend from the earlier tax period.
- d. Click the AMEND NOTE button.

Dashboard / Returns / GSTR-5 / CDNURA English

Credit / Debit Notes (Unregistered) - Summary ↻

There are no notes to be displayed.

• Indicates Mandatory Fields

Financial Year *	Credit/Debit Note No. *
<input type="text" value="2017-18"/>	<input type="text" value="Enter Credit/Debit Note No."/>

Amended Credit / Debit Notes (Unregistered) – Amend Invoice

Indicates Mandatory Fields

Original Debit/Credit Note No. *	Original Debit/Credit Note Date *	Revised Debit/Credit Note No. *
539515	20/11/2017	AYU123
Revised Debit/Credit Note Date *	Original Invoice Number *	Original Invoice Date *
22/11/2017	INVBCLN01	19/11/2017
Note Type *	Note Value *	Supply Type
Credit	₹50,000.00	Inter-State
<input checked="" type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?		Applicable % of Tax Rate
		65%

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			

Credit / Debit Notes (Unregistered) – Summary

Indicates Mandatory Fields

Financial Year *	Credit/Debit Note No. *
2017-18	Enter Credit/Debit Note No.

AMEND NOTE

Processed Invoices

Revised Credit/Debit Note No.	Revised Credit/Debit Note Date	Original Invoice	Original Date	Note Type	Taxable Value (₹)	Integrated Tax (₹)	CESS (₹)	Actions
AYU123	22/11/2017	INVBCLN01	19/11/2017	Credit	1,000.00	32.50	25.00	 

BACK

10A,10B - Tax Liability

Total Taxable Value ₹0.00
 Total Tax Amount ₹0.00

11,12,14 - Tax Payable And Paid

Liability Payable ₹0.00
 Liability Paid in ITC ₹0.00
 Liability Paid in Cash ₹0.00

Payment of Tax

GENERATE GSTR5 SUMMARY

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK

PREVIEW

SUBMIT

FILE RETURN

Form GSTR - 5

Return for Non-resident taxable person

1.GSTIN	0717IND00040NRR
2(a).Legal name of the registered person	MUKESH DHANJIBHAI KARSHALA
2(b).Trade name, if any	MUKESH

3 - Import of goods

No. of Records	Total Taxable Value	Total IGST Tax Liability	Total Cess Tax Liability	Total IGST ITC available	Total CESS ITC available
1	32435	973.05	0	0	0

5 - Outward Supplies Made

No. of Records	Total Taxable Value	Total Invoice Value	Total IGST Tax Liability	Total CGST Tax Liability	Total SGST/UT Tax Liability	Total Cess Tax Liability
0	0	0	0	0	0	0

6 - B2C (Large) Invoices

No. of Records	Total Taxable Value	Total Invoice Value	Total IGST Tax Liability	Total Cess Tax Liability
0	0	0	0	0

10. Click the 10A, 10B – Tax Liability tile to view the tax liability details.

10A,10B - Tax Liability		11,12,14 - Tax Payable And Paid		Payment of Tax
Total Taxable Value	Total Tax Amount	Liability Payable	Liability Paid in ITC	
₹5,00,000.00	₹1,250.00	₹6,514.00	₹0.00	
		Liability Paid in Cash		
		₹0.00		

11. The Tax Liability details are displayed. Click the **BACK** button to go back to the previous page.

Tax Liability 🔍

On account of outward supply

Rate of Tax (%)	Taxable value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
0.25%	500000	1250	0	0	0

BACK

E. Acknowledge and Submit GSTR-5 to freeze data

GENERATE GSTR5 SUMMARY



I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK

PREVIEW

SUBMIT

FILE RETURN

14. Click the PROCEED button to accept the Warning message.



Warning

Are you sure, you want to continue?

CANCEL

PROCEED

GSTR - 5 - Return for Non-resident taxable person

Your Submit request has been received, please check the status in sometime.

The summary displayed as on 13/06/2018 12:28:37. For update click on Generate GSTR5 summary

* Indicates Mandatory Fields

GSTIN - 0717IND00040NRR

FY - 2017-18

Due Date - 20/03/2018 **

Legal Name - MUKESH DHANJIBHAI KARSHALA

Return Period - February

Filing - Final Return

Trade Name - MUKESH

Status - Submitted

Registration Period - 14/10/2017 to 22/02/2018

Payment of Tax and Offset Liability

GSTR 5 – Return by Non Resident Foreign Tax-Payer

10A,10B - Tax Liability		11,12,14 - Tax Payable And Paid		Payment of Tax
Total Taxable Value	Total Tax Amount	Liability Payable	Liability Paid in ITC	
₹5,00,000.00	₹1,250.00	₹6,514.00	₹0.00	
		Liability Paid in Cash		
		₹0.00		

Payment of Tax

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

Description	Tax payable (₹)	Paid through ITC		Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	CESS (₹)			
Integrated Tax	₹1,250	₹0		₹0	₹64	
Central Tax	₹0	₹0		₹0	₹0	₹2,600
State/UT Tax	₹0	₹0		₹0	₹0	₹2,600
CESS	₹0		₹0	₹0	₹0	

BACK CHECK LEDGER BALANCE OFFSET LIABILITY

Dashboard > Returns > GSTR-5 > Payment of tax

Payment of Tax

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

Description	Tax payable (₹)	Paid through ITC		Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	CESS (₹)			
Integrated Tax	₹1,250	₹0		1250	₹64	
Central Tax	₹0	₹0		₹0	₹0	₹2,600
State/UT Tax	₹0	₹0		₹0	₹0	₹2,600
CESS	₹0		₹0	₹0	₹0	

BACK CHECK LEDGER BALANCE OFFSET LIABILITY

Check Ledger Balance

Cash Balance			ITC Balance			
Tax	Interest	Fee	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
7,650.00	19,435.00	20,000.00	27.00	0.00	0.00	0.00
Central Tax (₹)						
Tax	Interest	Fee				
4,990.00	5,000.00	300.00				
State/UT Tax (₹)						
Tax	Interest	Fee				
4,990.00	5,000.00	300.00				
CESS (₹)						
Tax	Interest	Fee				
4,975.00	4,999.00	5,000.00				

OK

Offset Successful

Payment of tax has been done successfully and all liabilities are cleared. Kindly file the return through EVC/DSC, as applicable.

OK

11,12,14 - Tax Payable And Paid

Liability Payable	Liability Paid in ITC
₹6,514.00	₹0.00
Liability Paid in Cash	
₹6,514.00	

GSTR 5 – Filing of Return

GSTIN - 0717IND00040NRR Legal Name - MUKESH DHANJIBHAI KARSHALA Return Type - GSTR5
FY - 2017-18 Return Period - February Status - Submitted

Returns Filing for GST GSTR5

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory *

MUKESH KARSHALA

BACK FILE WITH DSC FILE WITH EVC

GSTR 5 – Return by Non Resident Foreign Tax-Payer



Warning

You are about to file GSTR5. Would you like to proceed?

CANCEL PROCEED

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE VERIFY

Dashboard Returns File English

✔ GSTR5 of GSTIN - 0717IND00040NRR for the Return Period - February - 2017-18 has been successfully filed. The Acknowledgment Reference Number is **AA070218000009P** and filing status is **valid**. The GSTR5 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 0717IND00040NRR Legal Name - MUKESH DHANJIBHAI KARSHALA Return Type - GSTR5
FY - 2017-18 Return Period - February Status - Filed

Returns Filing for GST GSTR5

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory *

MUKESH KARSHALA

BACK FILE WITH DSC FILE WITH EVC

Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



GSTR 8

Return for Tax Collected at Source (TCS)



Introduction

Selling through e-commerce can include:

- Retailing – e.g. Bata, Zara, Patanjali
- Marketplace – e.g. Amazon, Flipkart, Snapdeal
- Aggregators – e.g. uber, Ola, Goibibo, Oyo
- Group buying – e.g. Little, Nearbuy
- Digital downloads – e.g. iTunes
- Training – e.g. Coursera, SimpliLearn, EdX
- Auction commerce – e.g. eBay



Definitions – Section 2 of CGST Act, 2017

Electronic
Commerce
- 2 (44)

Electronic commerce means supply of goods and/or services including digital products over digital or electronic network

Electronic
commerce
operator - 2 (44)

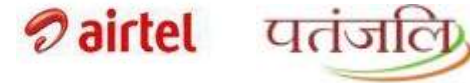
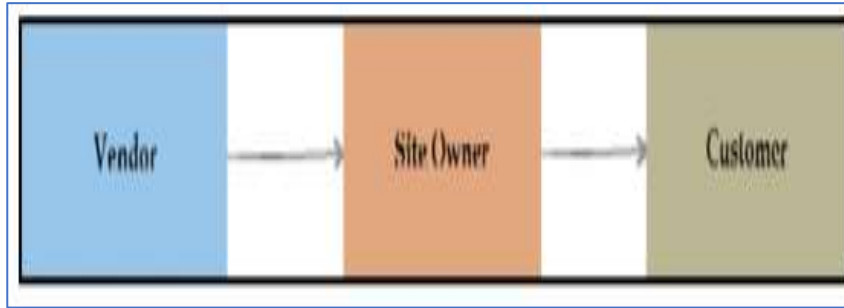
Electronic commerce operator means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce

Aggregator

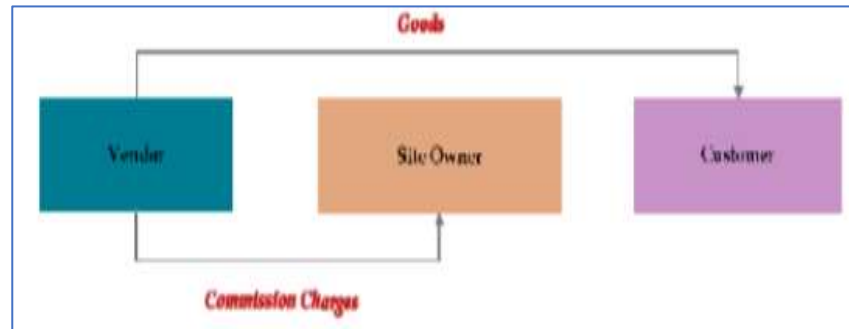
means a person, who owns and manages an electronic platform, and by means of the application and a communication device, enables a potential customer to connect with the persons providing service of a particular kind under the brand name or trade name of the said aggregator.

Various Models of E-Commerce

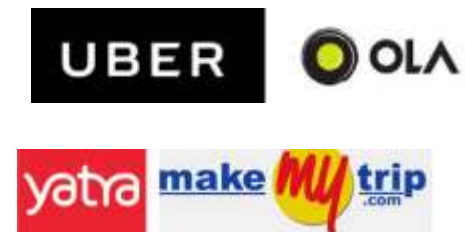
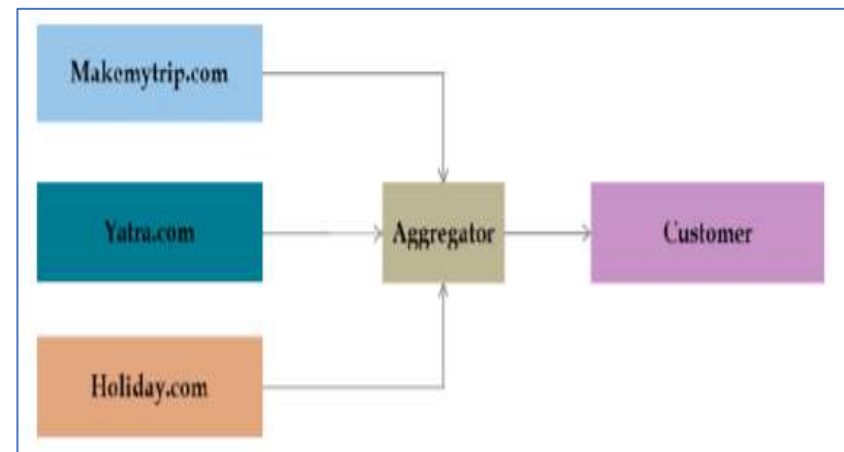
Principal 2
Principal
(P2P)



Principal 2
Agents (P2A)



Aggregator



GSTR 8 – Know the Return

GSTR 8 – Return for TCS

What is Form GSTR-8?

Form GSTR-8 is a Statement of TCS (Tax Collected at Source) to be filed by E Commerce Operators. Form GSTR-8 contains the details of taxable supplies and the amount of consideration collected by such operator pertaining to the supplies made by other suppliers through such e commerce operator and amount of TCS collected on such supplies.

Who needs to file Form GSTR-8?

Form GSTR-8 is to be filed by every E-commerce Operator who are registered under GST laws and required to collect TCS on outward supplies of goods and/ or services effected through the e-commerce Portal / platform (maintained by the e-commerce operator) made by taxable persons registered with it.

Is it mandatory to file Form GSTR-8?

Filing of Form GSTR-8 for every tax period is ***not mandatory***.

E-commerce operator is required to file Form GSTR-8 for a particular tax period, when goods are supplied through such operator and they have collected any TCS amount during the said tax period or they have to amend any details declared in earlier return on their own or on account of any details rejected by supplier which is auto-populated in Table 4 of the said return in that tax period.

By when do I need to file the Form GSTR-8 and is there any late fee for late filing?

The due date for filing Form GSTR-8 for a particular tax period is ***10th day of the succeeding month***.

Currently there is no late fee for filing of Form GSTR-8 beyond the due date.

However, interest will be charged in case of delay in discharging of TCS liability beyond the due date.

Do I need to file Form GSTR-8 even if no TCS liability is there in the tax period?

If E-commerce operator do not have any TCS liability in any particular tax period and also there is no transaction that has been auto-populated in table 4 of GSTR-8 of that particular tax period due to rejection of TCS details by the supplier in TDS/TCS credit received table, filing of Form GSTR-8 will not be mandatory for the said tax period.

Otherwise, it is mandatory to file Form GSTR-8 for a particular tax period in which TCS has been collected or details are auto populated in table 4.

Explain the contents of Form GSTR-8

Form GSTR-8 comprises of following tables:

1. Table 3: Details of Supplies attracting TCS
2. Table 4: Amendment to details of supplies attracting TCS in respect of earlier statement
3. Table 5: Details of Interest on late payment of TCS amount (Auto calculated on GST Portal)
4. Table 6&7: Payment of Tax

I am not able to amend TCS details in Table 4 of Form GSTR-8. Why?

Amendment of TCS details in Table 4 of Form GSTR-8 cannot be made when the TCS details have already been accepted by counter party, or the TCS details has already been amended once.

When can I amend TCS details in Table 4 of Form GSTR-8?

Amendment of TCS details in Table 4 is allowed **only once** in case original TCS details has not been accepted by the supplier in TDS/TCS credit table or the same has been rejected by the supplier.

After amendment, it will go back to the supplier.

Once the TCS details have been accepted by the supplier, then no amendment of the same is allowed at E-commerce Operator's end.

Do I need to file Form GSTR-8 for tax period, in which there are only rejected documents in table 4?

No, it is not necessary to file Form GSTR-8 for the tax period in which there are only rejected documents in table 4 and there is no TCS liability.

The E-commerce operator can file the statement for the tax period in which there is TCS liability and can amend the rejected documents of earlier statements in the said tax period itself.

For Example: Let us assume that E-commerce operator doesn't have any TCS liability for the month of Apr 20, but there is a record rejected by the supplier. In such scenario, it is not necessary for that E-commerce operator to file Form GSTR-8 for April 2020.

In case E-commerce operator has TCS liability for the month of May 20, then in that tax period he can take action on such rejected documents, in the month of May, 20 and file Form GSTR-8 for May 20.

Is there any limit on the number of times, details can be amended in Form GSTR-8?

In the table 4 (i.e. amendment table) of Form GSTR-8, there is no restriction in the limit on the number of times, details can be amended.

TCS liability will be calculated in following manner on amendment of records:

- In case details in Form GSTR-8 are amended for first time: TCS liability = Last amended value - Original value.
- In case details in Form GSTR-8 are amended for second time: TCS liability = Last amended value - Previous amended value.

Can I enter the GSTIN of composition taxpayers in Table 4 of Form GSTR-8?

Yes, you can enter the GSTIN of Composition taxpayers in Table 4 of Form GSTR-8, if the same was reported in table 3 in any earlier tax period.

How can I discharge my TCS liability?

TCS liability can be discharged through Electronic Cash Ledger only.

How can I offset my liabilities?

You can offset the liabilities by clicking **Payment of Tax** tile.

If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required.

You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.

If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for offsetting liability.

Can I preview Form GSTR-8 before filing?

Yes, you can view/download the preview of Form GSTR-8 by clicking on '**PREVIEW DRAFT GSTR 8**' before filing on the GST Portal.

GSTR 7 & 7A

Return for Tax Deducted at Source (TDS)



What is Form GSTR-7?

Form GSTR-7 is a return which is to be filed by the persons who deduct tax at the time of making/crediting payment to suppliers towards inward supplies received. Tax deductor has legal obligation:

- To declare his TDS liability for a given period (monthly) in Form GSTR-7;
- Furnish details of the TDS deducted under three major heads viz., Central tax, State/UT tax and Integrated tax in accordance with that return;
- File correct and complete return within stipulated time frame, given the fact that the TDS credit will be available to the counter party taxpayer (supplier) upon filing of TDS return in Form GSTR-7 by the Deductor (i.e., person liable to deduct TDS); and Issue TDS certificate to the deductee.

Who needs to file Form GSTR-7?

As per section 51, following persons/entities/establishments are required to deduct TDS.

1. a department or establishment of the Central Government or State Government;
2. local authority;
3. Governmental agencies; and
4. such persons or category of persons as may be notified by the Government on the recommendations of the Council.

By when do I need to file the Form GSTR-7?

The due date for filing Form GSTR-7 is 10th day of the succeeding month.

From where can I as Deductor file Form GSTR-7?

Form GSTR-7 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer.

The path is **Services > Returns > Returns Dashboard**.

What are the pre-conditions for filing Form GSTR-7?

Pre-conditions for filing of Form GSTR-7 are:

- Tax Deductor should be registered as Tax Deductor and should have a valid/active GSTIN.
- Tax Deductor should have valid User ID and password.
- Tax Deductor should have active & non-expired/ revoked digital signature (DSC) in case return is filed through DSC.
- Tax Deductor has made payment or credited the amount to the supplier's account.

Do I need to file Form GSTR-7 even if no TDS is deducted in the tax period?

It is not mandatory to file nil return, in such case.

How can I discharge my TDS liability?

TDS liability can be discharged through Electronic Cash Ledger only at the time of filing return.

Can the deductee take action on the TDS credit declared by me?

The deductee can accept/ reject the TDS details auto-populated to TDS and TCS Credit received table of his/her return. Taking action by deductee is mandatory for crediting the amount of TDS to cash ledger.

When TDS amount will be credited to deductee's Electronic Cash Ledger?

TDS amount will be credited to deductee's Electronic Cash Ledger only after his/ her accepting of TDS and TCS credit received (which is auto populated on filing of returns by the deductor) and filing of this relevant form.

What will happen if the TDS credit entry is rejected by the deductee?

TDS credit entries rejected by the deductee will be auto-populated into Table 4 of Form GSTR-7 and the relevant details will be required to be amended by the deductor in Form GSTR-7 of next tax period. Post correction of such details in Form GSTR-7, the data will automatically flow to concerned GSTIN (supplier) for accepting or rejecting it.

This process will be repeated until TDS details are accepted by counter-party.

Note: *If details are auto populated in table 4 under 'rejected by deductee' tab interest will be levied on differential amount, if TDS amount is increased*

I made no deductions during the tax period, however there is a rejected record in that tax period, do I need to file the return?

No, it is not necessary to file return for a tax period in which you have not made any deductions, even if there are rejected records in that month. The record will be auto-drafted in the subsequent tax period for which you intend to file the return, wherein you would be able to amend the rejected records in Table-4 of Form GSTR-7.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, but there is a rejected record in that tax period. In such case, it is not necessary to file Form GSTR-7 for April, 2020 by the deductor.

In case the deductor has tax liability for the month of May, 2020, then in that tax period, the deductor can take action on such rejected records and file Form GSTR-7 for May 2020.

Is there any late fee or interest levied on filing of GSTR-7 return beyond the due date?

Yes, late fee and interest are charged on filing of Form GSTR-7 beyond the due date. However, Form GSTR-7 need not be filed, if you have not deducted tax at source in a particular tax period.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, in such case it is not necessary to file Form GSTR-7 for April 2020.

How can I offset my liabilities?

You can offset the liabilities by clicking the table **5&6. Payment of Tax** tiles.

If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required. You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.

If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash is required for offsetting liability.

Can I preview the Form GSTR-7 before filing?

Yes, you can see the preview of Form GSTR-7 by clicking on 'Preview Draft GSTR 7' before filing on the GST Portal.

What is Form GSTR-7A?

Form GSTR-7A is a system generated TDS Certificate which is generated once deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return. This TDS Certificate will be available for both Deductor and Deductee.

How can I download the TDS certificate?

To download the TDS certificate, access the www.gst.gov.in URL. Login to the GST Portal with valid credentials. Navigate to **Services > User Services > View/Download Certificates** option.

I have more than one certificate available for download under GSTR-7A certificates. Do I need to download them individually?

Yes, you need to download them individually for each GSTIN.

What is TDS Certificate?

A TDS certificate is a certificate generated in Form GSTR-7A on the basis of information furnished in return by Deductor in his Form GSTR-7.

How many TDS Certificates are issued per GSTIN?

A single TDS certificate is issued per GSTIN for all the supplies, on which tax has been deducted for every GSTR-7 return filed.

Is the signature of Tax Deductor required in TDS Certificate?

Form GSTR-7A is system generated TDS certificate and signature of Tax Deductor is not required.

What are the pre-conditions for generation of TDS certificate in Form GSTR-7A?

Precondition for generation of TDS certificate is that deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return.

Do I as a taxpayer have to file Form GSTR-7A?

No, you don't have to file Form GSTR-7A.

Can I as a taxpayer (Deductor or Deductee) download and keep a copy of my TDS Certificate for future reference?

Yes, you can view and/or download TDS Certificate in post-login mode on the GST portal.

GST Returns – GSTR 6, 6A, 10 and 11



CMA Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

Agenda Points



● **GSTR 6 and 6A – Monthly Return by Input Service Distributor (ISD)**

● **GSTR 10 – Final Return**

● **GSTR 11 – Return by Persons having Unique Identification Number (UIN)**

● **Queries and discussion**



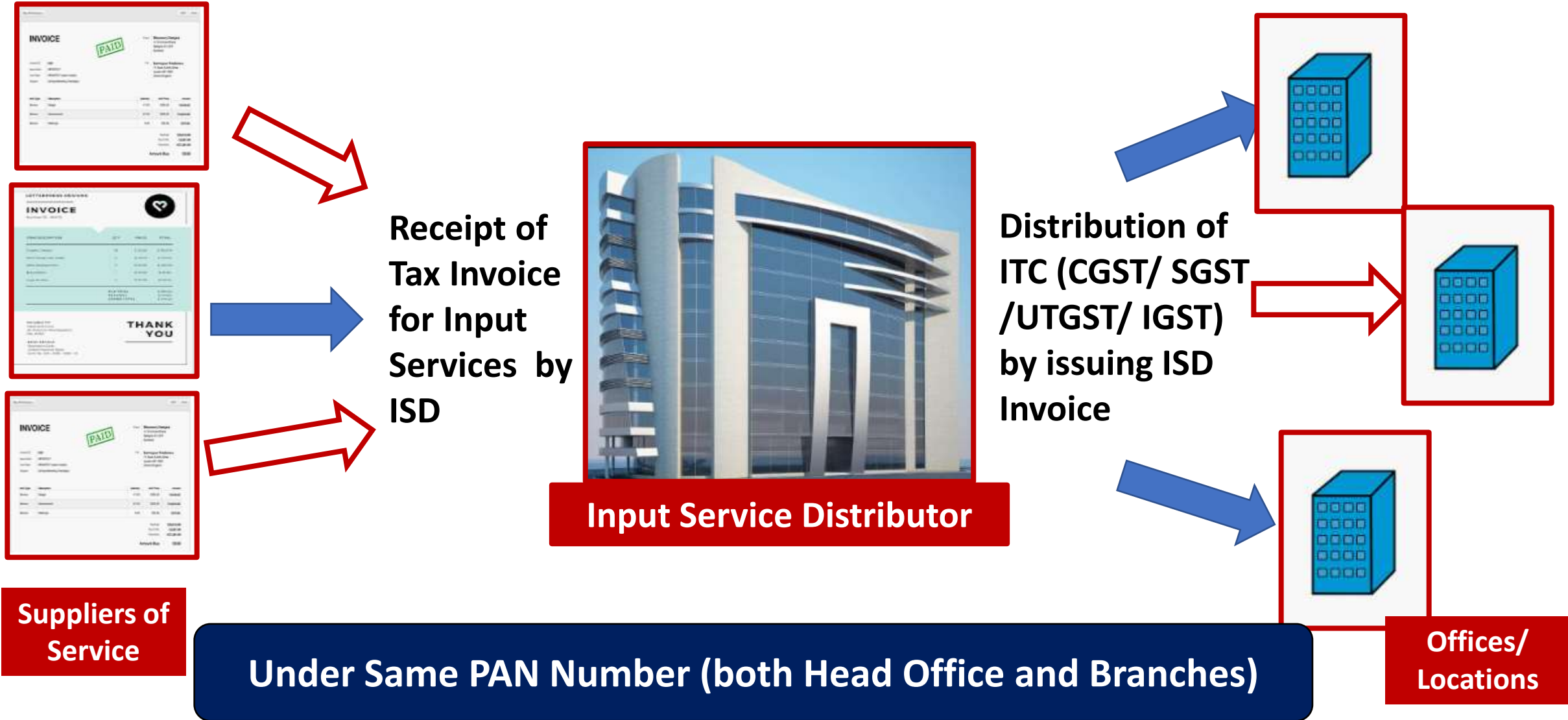
GSTR 6

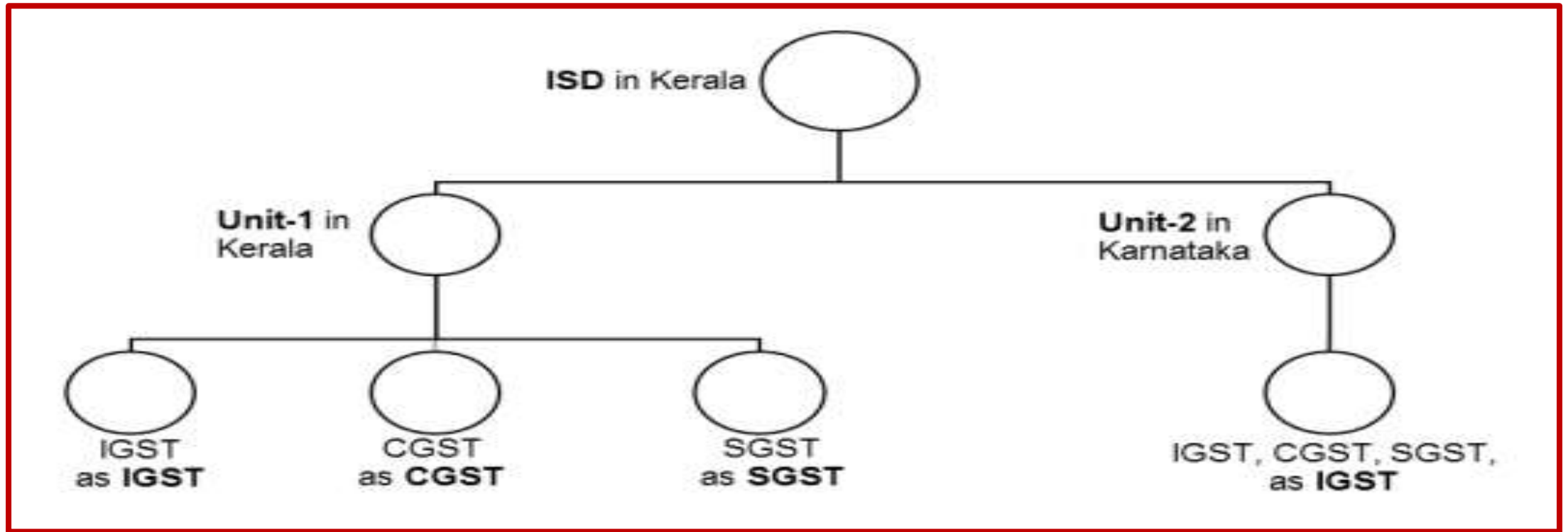
Return by Input Service Distributor (ISD)



GSTR 6 – Know the Return

GSTR 6 – Return by Input Service Distributor





Dashboard Returns English

File Returns

The dashboard will be made available shortly to the taxpayers who have opted out from

Indicates Mandatory Fields.

Financial Year*

Return Filing Period*

SEARCH

Return for input service distributor
GSTR6

Due Date - **13/03/2018**

PREPARE ONLINE

Details of auto drafted supplies
GSTR6A

VIEW

GSTR-6 - Invoice Details

To Add / View Details in a Particular Table Please Click in the Respective Table.

3 - Input tax credit received for distribution

Integrated Tax	Central Tax
₹250.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6B - Debit Notes/Credit Notes received

Integrated Tax	Central Tax
₹150.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6A - Amendment of information furnished in earlier returns in Table 3

Integrated Tax	Central Tax
₹1,53,117.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6C - Amendment of Debit Notes/Credit Notes received

Integrated Tax	Central Tax
₹2,400.00	₹0.00
State/UT Tax	CESS
₹0.00	₹100.00

GSTR-6 - ITC Distribution

4 - Total ITC available and Eligible ITC/Ineligible ITC distributed

Total ITC available	Total Eligible ITC
₹0.00	₹0.00
Total Ineligible ITC	
₹0.00	

5, 8 - Distribution of input tax credit (ISD Invoices & ISD Credit notes)

Total Eligible ITC
₹0.00
Total Ineligible ITC
₹0.00

9 - Redistribution of ITC distributed in earlier returns

Total Eligible ITC
₹1,00,400.00
Total Ineligible ITC
₹50.00

GSTR-6 - Other Details

10 - Late Fee

Central Tax	State/UT Tax
₹0.00	₹0.00

ITC received for distribution

GSTR-6 - Invoice Details

To Add / View Details in a Particular Table Please Click in the Respective Table

3 - Input tax credit received for distribution

0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

6B - Debit Notes/Credit Notes received

0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

6A - Amendment of information furnished in earlier returns in Table 3

0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

B2B- Add Invoice

Input Tax Credit (ITC) for distribution shall be available only against such inward supplies wherein the Place of Supply (PoS) is same as the state where ISD is registered. Ineligible credit will not become part of the ITC available for distribution in Table 4.

Indicates Mandatory Fields

Supplier's GSTIN*	Supplier Name	Invoice No.*
Please Enter GSTIN		Enter Invoice Number
Invoice Date*	POS*	Total Invoice Value (₹)*
DD/MM/YYYY	Select	Enter Total Invoice Value
Supply Type*		
Select		

BACK

9.2. Click the ADD MISSING INVOICE DETAILS button to add the invoices.

B2B Invoices - Supplier Details

No Invoices found for the provided Inputs.

BACK

ADD MISSING INVOICE DETAILS

GSTR 6 – Return by Input Service Distributor

Dashboard Returns GSTR-6 B2B

English

B2B- Add Invoice

Input Tax Credit (ITC) for distribution shall be available only against such inward supplies wherein the Place of Supply (PoS) is same as the state where ISD is registered. Ineligible credit will not become part of the ITC available for distribution in Table 4.

Indicates Mandatory Fields

Supplier's GSTIN*	Supplier Name	Invoice No.*
07AJIPA1572EN1Y	AutomationsTest	Enter Invoice Number
Invoice Date*	POS*	Total Invoice Value (₹)*
DD/MM/YYYY	07-Delhi	Enter Total Invoice Value
Supply Type*		
Intra-State		

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				

B2B Invoices - Supplier Details

Processed Invoices

Supplier Details	No Of Invoices	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Tax Paid (₹)
07AJIPA1572EN1Y	1	44,44,444.00	1,33,333.32	0.00	0.00	0.00	1,33,333.32

[BACK](#)
[ADD MISSING INVOICE DETAILS](#)

Dashboard > Returns > GSTR-6 > B2B

B2B Invoice Summary

[Uploaded by Supplier](#)
[Uploaded by Receiver](#)

Processed Invoices

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Actions
A1111	17/10/2017	5,55,555.00	44,44,444.00	1,33,333.32	0.00	0.00	0.00	 

[BACK](#)
[ADD MISSING INVOICE DETAILS](#)

9(b) 6B - Debit Notes/ Credit Notes Received

9.1. To view or edit details of debit or credit notes received, click the 6B - Debit Notes/ Credit Notes Received file:

3 - Input tax credit received for distribution		6B - Debit Notes/Credit Notes received		6A - Amendment of information furnished in earlier returns in Table 3	
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Integrated Tax	Central Tax
₹1,33,333.32	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS (₹)	State/UT Tax	CESS (₹)	State/UT Tax	CESS (₹)
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

9.2. In the Credit/Debit Notes - Supplier Details page, click the ADD CREDIT NOTE/DEBIT NOTE button to add a new credit/ debit note.

Credit/Debit Notes - Supplier Details
🔄

🔊 There are no notes to be displayed. ✕

BACK
ADD CREDIT NOTE/DEBIT NOTE

Credit/Debit Notes - Add * Indicates Mandatory Fields

Supplier GSTIN* Supplier Name* Note Type*

Note Value* Debit/Credit Note No.* Debit/Credit Note Date*

Original Invoice No.* Original Invoice Date* Supply Type*

Pre GST Regime

Credit/Debit Notes - Add * Indicates Mandatory Fields

Supplier GSTIN* Supplier Name* Note Type*

Note Value* Debit/Credit Note No.* Debit/Credit Note Date*

Original Invoice No.* Original Invoice Date* Supply Type*

Pre GST Regime

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
0.1%	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>

Amendment – Invoices

3 – Input tax credit received for distribution

Integrated Tax	Central Tax
₹1,33,333.32	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

6B – Debit Notes/Credit Notes received

Integrated Tax	Central Tax
₹1,33,666.65	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

6A – Amendment of information furnished in earlier returns in Table 3

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

Amend B2B Invoice

• Indicates Mandatory Fields

Financial Year* GSTIN* Original Invoice No.*

AMEND INVOICE

GSTR 6 – Return by Input Service Distributor



Dashboard Returns GSTR-6 B2B Amendment

English

Amended B2B Invoices - Summary

Uploaded by Supplier Uploaded by Taxpayer

Processed Invoices

Invoice Number	Invoice Date	Original Invoice Number	Original Invoice Date	Total Invoice Value	Total Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS	Actions
B2B-GSTR6-33	01/07/2017	B2B-GSTR6-33	01/07/2017	1,240,000.00	22,222.00	223,200.00	0.00	0.00	200.00	 

BACK

B2BA- Edit Invoice

• Indicates Mandatory Fields

Original Supplier's GSTIN* Supplier's GSTIN* Original Invoice Number

Original Invoice Date Revised Invoice No. Revised Invoice Date*

Total Invoice Value (₹)* POS Supply Type*

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>

6C - Amendment of Debit Notes/Credit Notes received

0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

Amended Credit/Debit Notes - Supplier Details

Indicates Mandatory Fields

Financial Year *

2018-19

GSTIN *

Enter GSTIN

Original Note No. *

Enter Note No

AMEND DOCUMENT

Amended Credit/Debit Notes - Edit

Indicates Mandatory Fields

Original Supplier's GSTIN *

20DUYPS9731M9ZE

Supplier's GSTIN *

20DUYPS9731M9ZE

Supplier Name *

amit chandrakishor singh

Note Type

Debit

Taxpayer Details

Note Value *

₹10,000.00

Original Debit/Credit Note No *

D-GSTR6-11

Original Debit/Credit Note Date *

01/07/2017

Revised Debit/Credit Note No. *

D-GSTR6-11

Revised Debit/Credit Note Date *

01/07/2017

Original Invoice No. *

B2B-GSTR6-11

Original Invoice Date *

01/07/2017

Supply Type *

Intra-State

Pre GST Regime

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%				
0.1%				

Amended Credit/Debit Notes - Summary

Uploaded by Supplier

Uploaded by Taxpayer

Processed Invoices

Revised Credit/Debit Note No.	Revised Credit/Debit Note Date	Original Invoice No	Original Invoice Date	Original Debit/Credit Note No	Original Debit/Credit Note Date	Taxable value(₹)	IGST	CGST	SGST	CESS	Actions
D-GSTR6-11	01/07/2017	B2B-GSTR6-11	01/07/2017	D-GSTR6-11	01/07/2017	10,000.00	0.00	250.00	250.00	100.00	 

BACK

Total ITC available and Eligible ITC/ Ineligible ITC distributed

GSTR 6 – Return by Input Service Distributor

The **ITC Details** table contains the details from Table 5 & 8.

The below table (Distributed credit reconciliation table) contains details from **ITC Details** table.

If credit note is more than the invoice amount in Form GSTR-6, then it will create negative amount in CGST & SGST heads for distribution.

However, taxpayer will be able to distribute this amount as IGST, if they have sufficient IGST balance.

Dashboard > Returns > GSTR-6 > ITC Details English

GSTIN - 07ACQPG4437P7ZT Business Name - Digix 21
 FY - 2019-20 Return Period - May Status - Not Filed Due Date - 13/06/2019

ITC DETAILS

i Total ITC available for distribution shall be auto updated based on the inward supplies reported in table no. 3 and 6 except where Place of Supply(PoS) lies in Supplier's State in case of inter-State supplies. ITC taken back through issue of ISD credit note(s) will also be added to the total credit available for distribution.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
a. Total ITC-available for distribution	1,08,000.00	-43,200.00	-43,200.00	0.00
b. Amount of eligible ITC	15,000.00	0.00	0.00	0.00
c. Amount of Ineligible ITC	6,600.00	0.00	0.00	0.00

Distributed credit reconciliation table

Description	Amount of ITC distributed including negative amounts in table 4A	Utilization of ITC for distribution			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	2	3	4	5	6
Integrated tax	21,600.00	0.00	0.00	0.00	
Central Tax	43,200.00	0.00	0.00		
State/UT Tax	43,200.00	0.00		0.00	
Cess	0.00				0.00
Total	1,08,000.00	0.00	0.00	0.00	0.00

BACK
CALCULATE ITC
SAVE

Total ITC available and Eligible ITC/ Ineligible ITC distributed

GSTR 6 – Return by Input Service Distributor

Distributed credit reconciliation table

Description	Amount of ITC distributed including negative amounts in table 4A	Utilization of ITC for distribution			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	2	3	4	5	6
Integrated tax	21,600.00	21,600.00	0.00	0.00	
Central Tax	43,200.00	43,200.00	0.00		
State/UT Tax	43,200.00			0.00	
Cess	0.00				0.00
Total	1,08,000.00	1,08,000.00	0.00	0.00	0.00

BACK

CALCULATE ITC

SAVE

4 - Total ITC available and Eligible ITC/Ineligible ITC distributed

Total ITC available
₹21,600.00
Total Ineligible ITC
₹6,600.00

Total Eligible ITC
₹15,000.00

Dashboard Returns GSTR-6 ISD English

ISD - Add

Indicates Mandatory Fields

Eligibility of ITC* Unit Type* GSTIN of Registered recipient*

ISD Document Type*

ISD Invoice Number* ISD Invoice Date*

Details

Sr. No.	Distribution of ITC			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1				

BACK

SAVE

Input Service Distribution - Summary

Eligible ITC Ineligible ITC

Processed Invoices

Recipient details	Document type	No Of Documents	Total Integrated Tax Value (₹)	Total State/UT Tax Value (₹)	Total Central Tax Value (₹)	Total CESS Value (₹)
29-Karnataka	ISD Invoice	1	444.00	0.00	5,55,555.00	0.00

In case the ITC was earlier distributed to a **wrong recipient and taxpayer wants to redistribute** it afresh:

9.1. To enter details of redistribution of ITC available as eligible and ineligible ITC, click the **9 - Redistribution of ITC distributed in earlier returns** tile.

9.2. Select the **Financial Year** from the drop-down list.

9.3. In the **Enter Invoice No.** field, enter the invoice number/Credit note number which you want to amend.

9.4. Click the **AMEND INVOICE** button.

9 - Redistribution of ITC distributed in earlier returns

Total Eligible ITC
₹1,00,400.00

Total Ineligible ITC
₹50.00

ISD Amendment Summary

Financial Year* Enter Invoice No.*

2018-19 Search Invoice

AMEND INVOICE

ISD Amendment - Edit

* Indicates Mandatory Fields

Original GSTIN of Registered recipient* <input type="text" value="37AJIPA1572E3ZI"/>	User Type* <input type="text" value="Registered"/>	Revised GSTIN of Registered recipient* <input type="text" value="37AJIPA1572E3ZI"/>
Eligibility of ITC* <input type="text" value="Eligible"/>	ISD Document Type* <input type="text" value="ISD Invoice"/>	Original ISD Invoice Number* <input type="text" value="Isd-1"/>
Original ISD Invoice Date* <input type="text" value="01/01/2018"/>	Revised ISD Invoice Number* <input type="text" value="ISD-3"/>	Revised ISD Invoice Date* <input type="text" value="31/01/2018"/>

Details

Sr. No.	Distribution of ITC			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	₹1,00,000.00			

BACK
SAVE

GENERATE GSTR6 SUMMARY

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK

PREVIEW

SUBMIT

FILE RETURN



I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK

PREVIEW

SUBMIT

FILE RETURN

Once you have entered all the details, click the **PREVIEW** button. This button will download the draft Summary page of your Form GSTR-6 for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections carefully before submitting Form GSTR-6. The PDF file generated would bear watermark of draft as the details are yet to be submitted. **Note - The submit button will freeze the invoices uploaded in the Form GSTR-6 for that particular month. You will not be able to upload any further invoices for that month.**

Form GSTR-6

[See rule 69(1)]

Return for input service distributor

Year	2017-18
Month	February

1. GSTIN	36A1PA1572E271
2(a). Legal name of the registered person	angad jeebhingh arora
2(b). Trade name, if any	123123

3. Input tax credit received for distribution

No. of Records	Total Invoice value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	250338000	144220	0	0	0

5.8. Distribution of input tax credit reported for total eligibility ITC

No. of Records	Total Eligible ITC	Total Ineligible ITC
1	9400	0

9 - Redistribution of ITC distributed in earlier returns

No. of Records	Total Eligible ITC	Total Ineligible ITC
1	19000	0

4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period

Total ITC available for distribution	Amount of eligible ITC	Amount of ineligible ITC
9400	9400	0

Amendments in information furnished in earlier returns

No. of Records	Total Invoice Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	4834	303	0	0	303

5B. Debit notes/credit notes received

No. of	Total Invoice	Total Integrated	Total Central	Total State/UT	Total

The **Returns Filing for GSTR6** page is displayed. Select the **Declaration** checkbox. 23. In the **Authorised Signatory** drop-down list, select the authorized signatory. This will enable the two buttons - **FILE WITH DSC** or **FILE WITH EVC**. 24. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Note: On filing of the GSTR6, notification through e-mail and SMS is sent to the Authorized Signatory.

GENERATE GSTR6 SUMMARY

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK PREVIEW SUBMIT **FILE RETURN**

Returns Filing for GSTR6

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

SOURABH

BACK **FILE WITH DSC** **FILE WITH EVC**

Dashboard Returns File English

GSTR6 of GSTIN - 36AJPA1572E2ZL for the Return Period - February - 2017-18 has been successfully filed. The Acknowledgment Reference Number is AA2708170003774. The GSTR6 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 36AJPA1572E2ZL Legal Name - angad jasbirsingh arora Return Type - GSTR6
 FY - 2017-18 Return Period - February Status - Filed

Returns Filing for GST GSTR6

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

MOHD ALAM

BACK **FILE WITH DSC** **FILE WITH EVC**

GSTR 6A

Details of auto drafted supplies



In the GSTR6A - click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

Input tax credit received for distribution: To view details of input tax credit received for distribution.

Debit / Credit notes (including amendments thereof) received during current tax period: To view details of debit or credit notes received during current tax period.

Dashboard | Services | GST Law | Search Taxpayer | Help

Dashboard | Returns | English

File Returns

Financial Year* 2017-18 Return Filing Period* July SEARCH

Indicates Mandatory Fields

Return for input service distributor GSTR6 Status- Filed VIEW GSTR6

Details of auto drafted supplies GSTR6A PREPARE ONLINE

Dashboard | Services | GST Law | Search Taxpayer | Help

Dashboard | Returns | GSTR6A | English

GSTR6A - Details of supplies auto-drafted from GSTR-1

GSTIN - 02EUBPS1955K12G FY - 2017-18 Legal Name - SOURABH Return Period - July Trade Name - SOURABH

Input tax credit received for distribution

Debit / Credit notes (including amendments thereof) received during current tax period

BACK

Input Received for Distribution

GSTR 6A – Details of Auto Drafted Supplies

Click the **Supplier's GSTIN** link under Supplier Details column and you will see a list of invoice line items under the “Uploaded by Supplier” tab.

Click the **Invoice No.** link under Invoice No. column.

Input tax credit received for distribution

Supplier Details	Supplier Name	Counter Party Submit Status
29AJIPA1572EDZ5	SAM PRIVATE LIMITED	YES

BACK

Dashboard Returns GSTR6A B2B English

B2B Invoice Summary

Uploaded by Supplier

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)
INV-10/30/2017	01-07-2017	4,51,24,512.00	1,000.00	30.00	0.00	0.00	20.00
INV1-10/30/2017	01-07-2017	4,51,24,512.00	4,211.00	10.53	0.00	0.00	10.20
INV2-10/30/2017	01-07-2017	78,45,14,125.00	1,000.00	30.00	0.00	0.00	50.00
INV3-10/30/2017	01-07-2017	4,56,123.00	1,200.00	36.00	0.00	0.00	23.00

BACK

B2B Invoice Summary

Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS
3	1000	30	0	0	20

Dashboard Services GST Law Search Taxpayer Help

Dashboard Returns GSTR6A English

GSTR6A - Details of supplies auto-drafted from GSTR-1

GSTIN - 02EUBPS1955K12G Legal Name - SOURABH Trade Name - SOURABH
 FY - 2017-18 Return Period - July

Input tax credit received for distribution Debit / Credit notes (including amendments thereof) received during current tax period

BACK

B2B Invoice Summary

Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS
3	1000	30	0	0	20

To view details of debit or credit notes received during current tax period, click the **Debit / Credit notes (including amendments thereof)** received during current tax period.

Click the **Supplier's GSTIN** link under Supplier Details column and you will see a list of invoice line items under the "Uploaded by Supplier" tab

Debit / Credit notes (including amendments thereof) received during current tax period

Supplier Details	Supplier Name	Counter Party Submit Status
29AJIPA1572EDZ5	SAM PRIVATE LIMITED	YES

Debit / Credit notes (Including amendments thereof) received during current tax period

Uploaded by Supplier

Note Type	Credit/Debit Note No	Credit/Debit Note Date	Original Invoice No	Original Invoice Date	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
D	GSTR6toGSTR1-20D	13/07/2017	GSTR6toGSTR1-20	05/07/2017	1000	30.00	0.00	0.00	10.00

Debit / Credit notes (including amendments thereof) received during current tax period

BACK

Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS
3	1000	30	0	0	10

GSTR 10

Final Return



What is Form GSTR-10?

A taxable person whose GST registration is **cancelled or surrendered** has to file a return in Form GSTR-10 called as Final Return. This is **statement of stocks** held by such taxpayer on **day immediately preceding the date from which cancellation is made effective**. This return should be filed within **three months of the date of cancellation or date of order of cancellation, whichever is later**. This is intended to provide details of ITC involved in closing stock (incl. inputs and capital goods) to be reversed/ paid by taxpayer.

Who needs to file Form GSTR-10?

Form GSTR-10 is required to be filed by **every taxpayer except**:

- (i) Input Service Distributor
- (ii) Non-resident taxable persons
- (iii) Persons required to deduct tax at source (TDS) under section 51
- (iv) Persons paying tax under section 10 (Composition Taxpayer)
- (v) Persons required to collect tax at source (TCS) under section 52

Is it mandatory to file Form GSTR-10?

Yes, it is mandatory to file Form GSTR-10 in cases when GST registration is cancelled or surrendered.

I have applied for cancellation of registration. Can I still login to GST Portal to file Form GSTR-10?

Yes. Your log in will remain active for the remaining activities required to be fulfilled after cancellation.

What happens after Form GSTR-10 is filed?

After Form GSTR-10 is filed:

- (i) **ARN is generated** on successful filing of the Form GSTR-10 Return.
- (ii) An **SMS and an email** are sent to the applicant on his registered mobile and email id.
- (iii) **Electronic Cash/ Credit ledger and Electronic Liability Register Part-I** will get updated on successful set-off of liabilities.
- (iv) The return filed shall be **saved in the Record Search** and will be made available to **tax official** also.

Final Return - Tables

GSTR 10 – Final Return

Dashboard - Returns English

GSTR10 - Final Return

GSTIN - 37DERPK3419F1Z9	Legal Name - KIRAN KUMAR KOTHA	Trade Name - KOTHA Traders
FY - 2018-19	Status - Not Filed	Date of cancellation order- 13-08-2018
Effective date of cancellation of registration- 01-08-2018	Reference number of cancellation order - ZA370818000755A	Due Date - 13-11-2018

Steps to prepare your GSTR-10 return online

1. Provide the 'Address for future correspondence' and click on Save.
2. Click on 'Table 8A, 8B & 8C' or 'Table 8D' box whichever is applicable and add relevant details.
3. Summary of added details would be available on the relevant box.
4. Click on 'Preview Draft GSTR-10' button to view summary of added details in PDF format.
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

Address for future correspondence Help

CA Certificate Help

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate*	Name of the certifying Chartered Accountant/Cost Accountant*
<input type="text" value="Enter Name"/>	<input type="text" value="Name of the Firm issuing certificate"/>
Membership number*	Date of issuance of certificate*
<input type="text" value="Enter Membership number"/>	<input type="text" value="DD/MM/YYYY"/>

Attachment (option for uploading certificate)*

- File with PDF or JPEG format is only allowed
- Maximum file size for upload is 500 KB

No file chosen

SAVE CA DETAILS

8A, 8B & 8C - Goods Details With Invoices	8D - Goods Details Without Invoices	9 & 10 - Amount of tax payable and paid
No. of Records - 0	No. of Records - 0	
Total Value ₹0.00	Total Value ₹0.00	Total Liability ₹0
Integrated Tax ₹0.00	Integrated Tax ₹0.00	
Central Tax ₹0.00	Central Tax ₹0.00	
State/UT Tax ₹0.00	State/UT Tax ₹0.00	
CESS ₹0.00	CESS ₹0.00	

Steps to file your GSTR-10 return.

1. Click on "Proceed to File" for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on 'Table 9 & 10' to pay liabilities and file the return
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on 'Download Filed GSTR-10 (PDF)' button to view summary of filed details in PDF format.

Enter the address for future correspondence.

Note: In cases, where application for cancellation is filed in **Form REG-16**, address details would be auto-populated from Form REG-16 and is shown in **editable format**.

Click the **SAVE** button.

The screenshot shows a web form titled "Address for future correspondence" with a teal header and a "Help" icon. The form contains several input fields, each highlighted with a red border:

- Building No. / Flat No. ***: A text input field.
- Floor No.**: A text input field with placeholder text "Enter Floor No."
- Name of the Premises / Building**: A text input field with placeholder text "Enter Name of the Premises / Building"
- Road / Street ***: A text input field.
- City / Town / Locality / Village ***: A text input field.
- State ***: A dropdown menu with "Select" as the current selection.
- District ***: A dropdown menu with "Select" as the current selection.
- PIN Code ***: A text input field.
- Latitude**: A text input field with placeholder text "Enter Latitude"
- Longitude**: A text input field with placeholder text "Enter Longitude"
- Mobile Number ***: A text input field with a "+91" prefix and a red border.
- Telephone Number (with STD Code)**: A text input field with a "STD" dropdown and placeholder text "Enter Telephone Number".
- Email Address ***: A text input field.
- FAX Number (with STD Code)**: A text input field with a "STD" dropdown and placeholder text "Enter FAX Number".

A blue "SAVE" button is located at the bottom right of the form.

Update Particulars of certifying Chartered Accountant or Cost Accountant (If applicable)

In case, you want to update details of Chartered Accountant or Cost Accountant, enter the following details (if applicable) under the section on **Particulars of certifying Chartered Accountant or Cost Accountant**:

- Name of the certifying accounting firm.
 - Name of the certifying Chartered Accountant / Cost Accountant in the certifying firm.
 - Membership number of the certifying firm.
 - Date of certificate issued by the certifying accounting firm.
- Attach a scanned copy of the certificate.

Click **SAVE CA** details.


Updated is successful.

Address for future correspondence [Help](#)

CA Certificate [Help](#)

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate*	Name of the certifying Chartered Accountant/Cost Accountant*
ASSOCIATE FIRM	RAJESH KUMAR
Membership number*	Date of issuance of certificate*
134556	03/05/2018

 [Preview](#) [UPLOAD NEW](#)

[SAVE CA DETAILS](#)

8A, 8B & 8C - Goods Details With Invoices

Table 8A, 8B & 8C - Goods Details With Invoices: To add details of goods with invoices.

Goods Details With Invoices - to add details of goods with invoices of suppliers registered in GST or CX/VAT regime

In case of supplier registered in GST regime:

- In the **GSTIN** field, enter the GSTIN number of the supplier.
- In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.
- Select the **Invoice/Bill of entry Date** using the calendar.
- Enter the details of the item.
- Click the **ADD** button and Click the **SAVE** button.

In case of supplier registered in CX/VAT regime:

- In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
- In the **Invoice/Bill of entry Number** field, enter the invoice number.
- Select the **Invoice/Bill of entry Date** using the calendar.
- Enter the details of the item.
- Click the **ADD** button and Click the **SAVE** button.

Table 8D - Goods Details Without Invoices: To add details of goods without invoices.

GSTR 10 – Final Return

8A, 8B & 8C - Goods Details With Invoices		8D - Goods Details Without Invoices		9 & 10 - Amount of tax payable and paid	
No. of Records - 0		No. of Records - 0			
Total Value	₹0.00	Total Value	₹0.00	Total Liability	₹100.00
Integrated Tax	₹0.00	Integrated Tax	₹0.00		
State/UT Tax	₹0.00	State/UT Tax	₹0.00		

8a, 8b, 8c - Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods/plant and machinery on which input tax credit is required to be reversed.

* Indicates Mandatory Fields

Supplier Registered Under: **GST**

GSTIN*:

Invoice/Bill of entry Number*:

Invoice/Bill of entry Date*:

Item Details

Goods Type*	Description*	Unit	Quantity Code (UQC)*	Quantity*	Taxable Value (As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed (₹)	Actions
						Integrated Tax(₹)*	CESS (₹)
Select *			Select *				

BACK SAVE

Goods with Invoices – GSTIN/CX/VAT-wise-Summary

Your Request has been Accepted Successfully.

search: GSTIN/CX/VAT

GSTIN/CX/VAT	Invoice		Total value (₹)	Input tax credit/Tax payable				Actions
	No.	Date		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJ1PA1572E01X	INV5666	06/07/2018	5,56,656.00	1,000.00	0.00	0.00	1,000.00	

BACK ADD DETAILS

8D - Goods Details Without Invoices

GSTR 10 – Final Return

Click the **8D - Goods Details Without Invoices** tile to add details of goods without invoices of suppliers registered in GST or CX/VAT regime.

8D - Goods Details Without Invoices
No. of Records - 0

Total Value		₹0.00
Integrated Tax	₹0.00	Central Tax : ₹0.00
State/UT Tax	₹0.00	CESS ₹0.00

8d - Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock on which input tax credit is required to be reversed.

* Indicates Mandatory Fields

Supplier Registered Under* GST

GSTIN* GST
CX/VAT

Enter Supplier GSTIN

Item Details

Goods Type*	Description*	Unit Quantity Code (UQC)*	Quantity*	Taxable Value (As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed (₹)		Actions
					Integrated Tax(₹)*	CESS (₹)	
Select ▼	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	+ ADD

BACK SAVE

Goods without Invoices - GSTIN/CX/VAT-wise-Summary Help ⓘ

With GSTIN/CX/VAT
Without GSTIN/CX/VAT

✔ Your Request has been Accepted Successfully. ✕

search GSTIN/CX/VAT

Processed Invoices

GSTIN/CX/VAT	Total value (₹)	Input tax credit/Tax payable				Actions
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJIPA1572E01X	67,777.00	8,888.00	0.00	0.00	0.00	✎ ✖

BACK ADD DETAILS

Once you have entered all the details, click the **PREVIEW DRAFT GSTR-10** button.

This button will download the draft Summary page of Form GSTR-10 for your review.

It is recommended that you download this Summary page and review the summary of entries made in different sections carefully.

The PDF file generated would bear watermark of draft as the details are yet to be filed.

BA, BB & BC - Goods Details With Invoices		BD - Goods Details Without Invoices		9 & 10 - Amount of tax payable and paid
No. of Records - 1		No. of Records - 1		
Total Value ₹3,45,566.00		Total Value ₹24,55,555.00		Total Liability ₹0
Integrated Tax ₹0.00	Central Tax ₹1,000.00	Integrated Tax ₹1,000.00	Central Tax ₹0.00	
State/UT Tax ₹1,000.00	CESS ₹0.00	State/UT Tax ₹0.00	CESS ₹0.00	

Steps to file your GSTR-10 return.

1. Click on "Proceed to File" for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on "Table 9 & 10" to pay liabilities and file the return
4. Additional details can be added even after clicking on "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on "Download Filed GSTR-10 (PDF)" button to view summary of filed details in PDF format.

BACK
PREVIEW DRAFT GSTR-10
PROCEED TO FILE

FORM GSTR-10
(Gst-10) (F)
Final Return

1. GSTIN	G00RFD4197 (2)
2. Legal name	NIWAL RESAR KOTMA
3. Trade name, if any	KOTMA PAPER
4. Address for future correspondence	
1. Building No. / Flat No.	
2. Street No.	
3. Name of House/ Building	
4. Road/Street	
5. City/Town/Village	
6. State	
7. District	
8. PIN Code	
9. Latitude	
10. Longitude	
11. Mobile Number	
12. Telephone Number (with STD Code)	
13. Email Address	
14. Pan Number (with STD Code)	
5. Effective date of establishment, if any	01/01/2018
6. Reference number of certificate	1A104R000104
7. Date of registration	10/08/2018
8. Nature of supply	

8. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be entered and paid back to Government.

8 (a) Inputs held in stock.

No. of records	Value (As adjusted by debit/credit entry) (₹)	Input tax credit/ Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	1,47,500.00	0.00	1,000.00	1,000.00	0.00

8 (b) Inputs contained in semi-finished or finished goods held in stock.

No. of records	Value (As adjusted by debit/credit entry) (₹)	Input tax credit/ Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0	0.00	0.00	0.00	0.00	0.00

8 (c) Capital goods/plant and machinery held in stock.

No. of records	Value (As adjusted by debit/credit entry) (₹)	Input tax credit/ Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0	0.00	0.00	0.00	0.00	0.00

8 (d) Inputs held in stock or inputs or contained in semi-finished/finished goods held in stock.

No. of records	Value (As adjusted by debit/credit entry) (₹)	Input tax credit/ Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	21,51,000.00	1,000.00	0.00	0.00	0.00

Click the **PROCEED TO FILE** button.

Once the status of Form GSTR-10 is Ready to File, **9 & 10 - Amount of tax payable and paid** tile gets enabled. Click the **9 & 10 - Amount of tax payable and paid** tile.

The cash and credit ledger balance as available on date are shown

Steps to file your GSTR-10 return.

1. Click on "Proceed to File" for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on "Table 9 & 10" to pay liabilities and file the return
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on 'Download Filed GSTR-10 (PDF)' button to view summary of filed details in PDF format.

9 & 10 - Amount of tax payable and paid

Total Liability
₹3,000.00

Cash and Credit Ledger Balance Help

Description	Cash Ledger Balance					Credit Ledger Balance		
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
Tax	₹0	₹0	₹0	₹0	₹0	₹3,00,000	₹23,400	₹23,400
Interest	₹0	₹0	₹0	₹0	₹0			
Late Fees		₹0	₹0		₹0			

Tax, Interest, Late fee payable and paid

Description	Tax Payable (₹)	Tax paid along with application for cancellation of registration (GST REG-16)	Balance Tax Payable (₹)	Paid through ITC (₹)				Tax to be paid in Cash (₹)
				Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
Integrated Tax	₹1,000	₹0	₹1,000	₹1,000	₹0	₹0	₹0	
Central Tax	₹1,000	₹0	₹1,000	₹0	₹1,000		₹0	
State/UT Tax	₹1,000	₹0	₹1,000	₹0		₹1,000	₹0	
CESS	₹0	₹0	₹0				₹0	

Available balance is 2,99,000.00

Select the **Declaration** checkbox.
 Select the **Authorized Signatory** from the drop-down list.
 Click the **FILE GSTR-10** button.

FILE WITH DSC:

Select the certificate and click the **SIGN** button.

FILE WITH EVC:

Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

The success message is displayed and ARN is displayed. Status of the Form GSTR-10 return changes to "Filed"

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE VALIDATE OTP

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory*

KIRAN KOTHA

BACK CREATE CHALLAN PREVIEW DRAFT GSTR-10 FILE GSTR 10

Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? Click here for help

FILE WITH DSC FILE WITH EVC

Dashboard Returns File English

GSTIN - 37DERPK3419F1Z9 Legal Name - KIRAN KUMAR KOTHA Trade Name - KOTHA Traders
 FY - 2018-19 Return Period - Status - Filed

GSTR-10 of GSTIN has been successfully Filed. The Acknowledgment Reference Number is AA370818000150L. The GSTR 10 can be viewed on your Dashboard Login->Taxpayer Dashboard->Returns->Final Return. This message is sent to your registered Email ID and Mobile Number

BACK

GSTR 11

Return by UIN holder



What is Form GSTR-11?

Form GSTR-11 is to be filed by persons who have been assigned a Unique Identity Number (UIN). It is a statement of inward supply of goods or services or both received by an UIN holder.

Who needs to file Form GSTR-11?

Persons having Unique Identification Number (UIN) are required to file Form GSTR-11.

By when do I need to file Form GSTR-11?

Form GSTR-11 is to be filed on Quarterly basis. However, the form is not mandatory to be filed for such period in which there is no inward supplies received by such UIN holder. However, before claiming refund through Form GST RFD-10, filing of Form GSTR-11 is necessary for that relevant quarter.

Is there any due date to file Form GSTR-11?

There is no due date for Filing of Form GSTR-11. UIN holder can file Form GSTR-11 any time after end of the relevant Quarter.

Are there any ledgers maintained for UIN holders on GST Portal?

There are no Electronic Liability Register, Electronic Cash Ledger and Electronic Credit Ledger for UIN holders on GST Portal.

**Statement of inward supplies by
UIN holder**
GSTR11

Status - **Not Filed**

PREPARE ONLINE **PREPARE OFFLINE**

Dashboard > Returns > GSTR-11 English

GSTR-11 -Quarterly Return

UIN - 1118IND00001UN3 Name of the person having UIN - Test FY - 2018-19
Return Period - Jan-Mar Status - Not Filed

3A - Details of Invoices received		3B - Details of Credit/Debit Notes received	
Total Invoice value	Total Taxable Value	Total Note Value	Total Taxable Value
₹-	₹-	₹-	₹0.00
Total Tax Amount		Total Tax Amount	
₹-		₹0.00	

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK **PREVIEW** FILE RETURN GENERATE RFD-10

Details of Invoices received tile to enter details of taxable inward supplies received from registered taxpayers.

3A - Details of Invoices received

Total Invoice value	Total Taxable Value
₹-	₹-
Total Tax Amount	
₹-	

Details of Invoices received- Add Invoice

Supplier GSTIN* Supplier Name* Invoice No.*

Invoice Date* POS Invoice Value (₹)*

Supply Type

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	₹3,33,333.00	₹4,999.99	₹4,999.99	<input type="text"/>

The Details of Invoices received- Add Invoice page is displayed. In the Supplier GSTIN field, enter the GSTIN of the supplier. The field accepts only GSTIN of Normal taxpayer or Non Resident taxpayer. Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are auto-populated based on the GSTIN of the supplier.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. The CESS field is not auto populated and has to be entered by the taxpayer.

Dashboard > Returns > GSTR-11

Request accepted successfully.

Details of Invoices received - Summary

Uploaded by Taxpayer

Processed Invoices

Supplier GSTIN	Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
07AJIPA1572E113	A1233	05/06/2018	23,44,444.00	4,56,666.00	13,699.98	0.00	0.00	0.00	<input type="text"/> <input type="text"/>

Details of Credit/Debit Notes received - enter details of credit/debit notes received from registered taxpayers.

3B - Details of Credit/Debit Notes received	
Total Note Value	Total Taxable Value
₹-	₹0.00
Total Tax Amount	
₹0.00	

In the **Supplier GSTIN** field, enter the GSTIN of the supplier.

In the Debit/Credit Note No., Debit/Credit Note Date, Note Value and Note Type fields, enter the number, date, value and type of the Debit/Credit Note.

Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are auto-populated based on the GSTIN of the supplier. The auto-populated POS is editable.

The CESS field is not auto populated and has to be entered by the taxpayer

Details of Credit/Debit Notes received - Add Note

* Indicates Mandatory Fields

Supplier GSTIN*	Supplier Name	Debit/Credit Note No.*
07AJIPA1572EI13	AutomationsTest	
Debit/Credit Note Date*	POS ⓘ*	Note Value*
DD/MM/YYYY	07-Delhi	
Note Type*	Supply Type	
Debit	Intra-State	

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				
0.25%				
3%	₹77,77,777.00	₹1,16,666.65	₹1,16,666.65	

Details of Credit/Debit Notes received - Summary

Uploaded by: Taxpayer

Processed Notes

Supplier GSTIN	C/D Note No.	C/D Note Date	Note Type	Note Value (₹)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
07AJIPA1572EI13	A123	04/06/2018	Debit	23,44,444.00	77,77,777.00	0.00	1,16,666.65	1,16,666.65	0.00	 

Once you have entered details, click **PREVIEW** button.

This button will download the draft Summary page of your GSTR-11 for your review.

It is recommended that you download this Summary page and review the summary of entries made in different sections before submitting the GSTR-11.

The PDF file is generated

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

Form GSTR-11
(See rule (32))
Statement of inward supplies by persons having Unique Identification Number (UIN)

Year	2018-19
Quarter	Jan-Mar

1. UIN	1111000000/UIN3
2. Name of the person having UIN	Test

3. Summary of Inward Supplies Received

3A -Summary of Invoices Received

No. of Suppliers	No. of Notes/Vouchers	No. of Invoices	Total Notes/Vouchers/Invoices value	Total Taxable value	Total Integrated Tax Paid	Total Central Tax Paid	Total State/UT Tax Paid	Total Cess Paid
1	NA	1	2344444.00	456666.00	13699.98	0.00	0.00	0.00

Select the **Declaration** checkbox.

Click the **FILE RETURN** button.

A message is displayed that "**Tax amount** as declared here would be posted as **refund amount in RFD-10 State wise** and same is non-editable on higher side. Select Yes to proceed to File.

No changes can be made in GSTR-11 after filing". Click the **YES** button

The success message is displayed and ARN is displayed. Status of the GSTR-11 return changes to "Filed".

You can click GENERATE RFD-10 button to generate GST RFD-10 application form of the same quarter for which Form GSTR-11 is filed.

Queries Please

Thanks for your Patience and Time



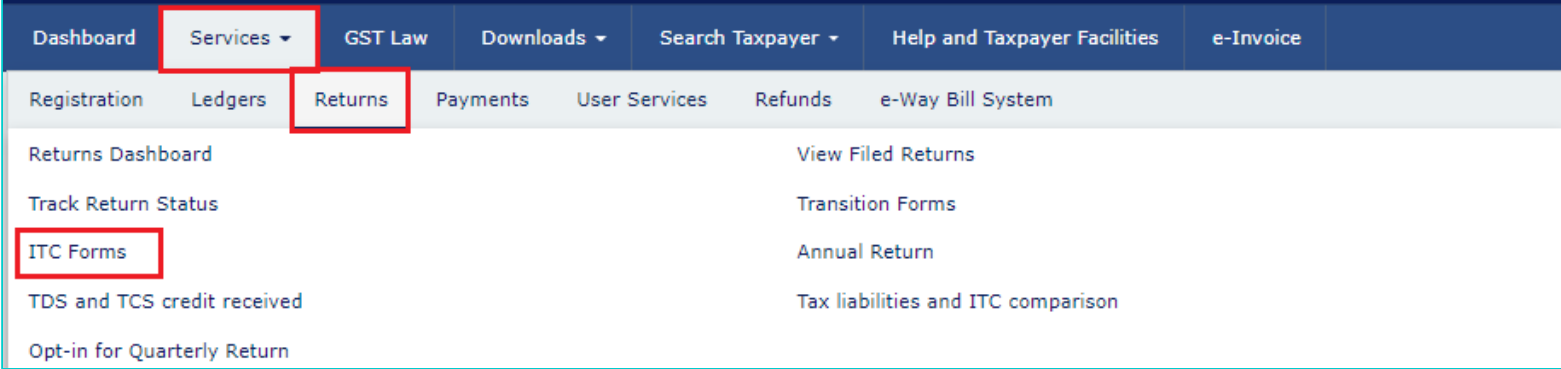
Manual > Form GST ITC-04

How can I file Form GST ITC-04?

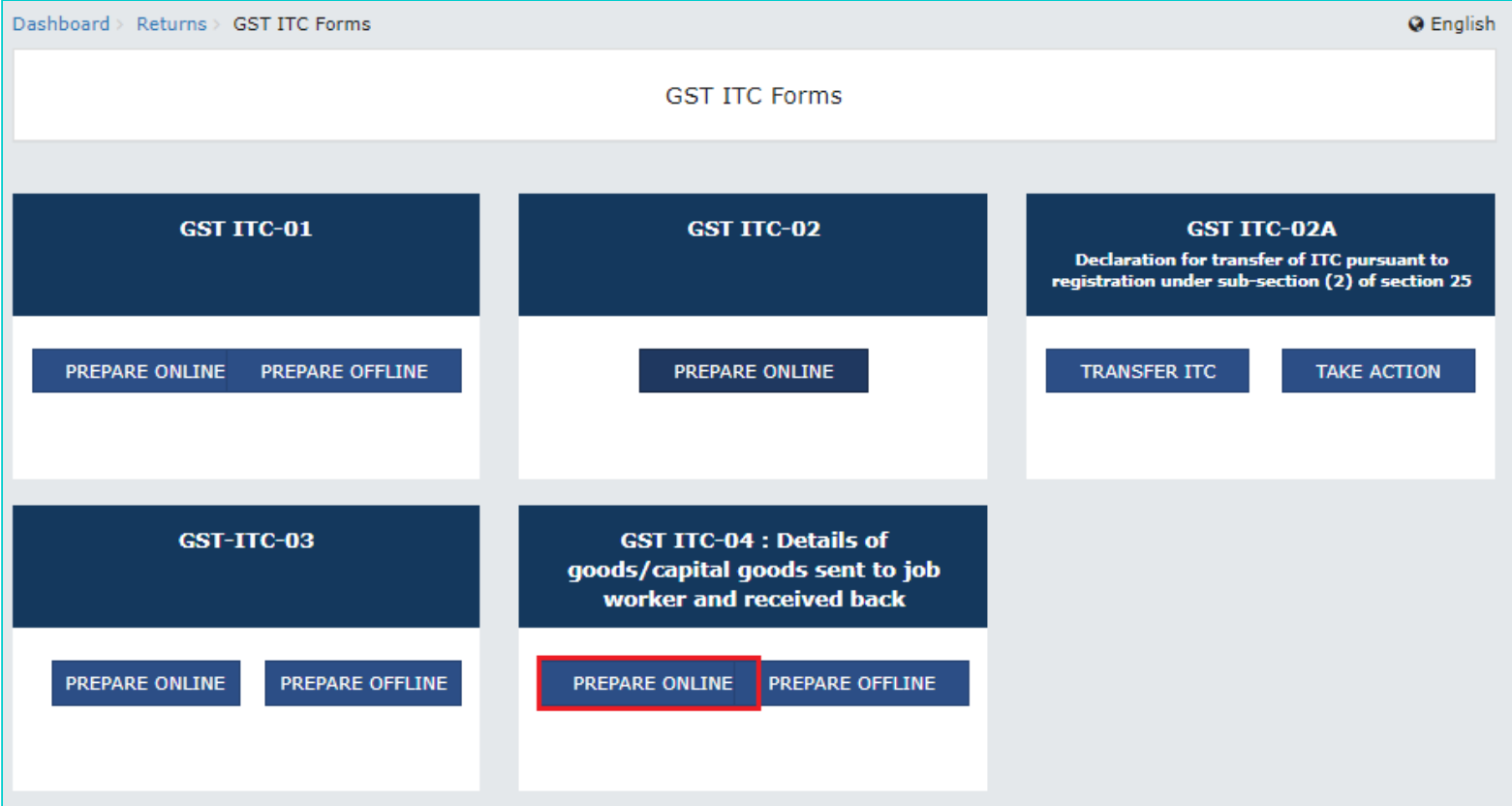
Form GST ITC-04 is a declaration form to be furnished by registered persons (Principal), showing the details of inputs or capital goods dispatched to or received from a job worker in an applicable tax period.

To file Form GST ITC-04, perform following steps:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > ITC Forms** option.



2. The **GST ITC Forms** page gets displayed. Click the **PREPARE ONLINE** button on the **GST ITC-04** tile.



3. Select the **Financial Year** and **Return Filing Period** from the drop-down list. Click the **SEARCH** button.

Details of goods/capital goods sent to job worker and received back

Financial Year *

2020-21

Return Filing Period *

Oct-Dec

SEARCH

BACK

Note: Form GST ITC-04 is required to be filed on a quarterly basis for tax periods until September 2021. However, with effect from 1st October, 2021, it is required to be filed on half yearly or annual basis depending upon the aggregate turnover of preceding financial year:

- (1) Those with an annual aggregate turnover of more than Rs.5 crore – Half-yearly from April-September- and October-March.
- (2) Those with an annual aggregate turnover of up to Rs.5 crore – Yearly from FY 2022-23

Details of goods/capital goods sent to job worker and received back

Financial Year *

2021-22

Return Filing Period *

Oct-Mar

SEARCH

BACK

4. The **Form GST ITC-04** page is displayed. Click on the relevant tile to enter related details:

Dashboard > Returns > ITC Forms > ITC-04 English

GSTIN - 27CMNPV1135B1Z2 Legal Name - ZAPP ELECTRO LTD Trade Name - GSTN
FY - 2021-22 Tax Period - Oct-Mar Filing Status - Not Filed

Details of goods/capital goods sent to job worker and received back

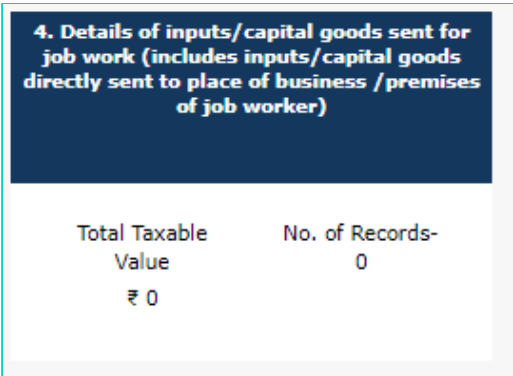
4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)	5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:	5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:
Total Taxable Value ₹ 0	No. of Records- 0	No. of Records- 0
5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:		
No. of Records- 0		

[BACK](#) [FILE RETURN](#)

5. [Table 4. Details of inputs/capital goods sent for job work \(includes inputs/capital goods directly sent to place of business /premises of job worker\)](#)
6. [Table 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes](#)
7. [Table 5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes](#)
8. [Table 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes](#)

5. Table 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

5.1. Click the tile - 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker).

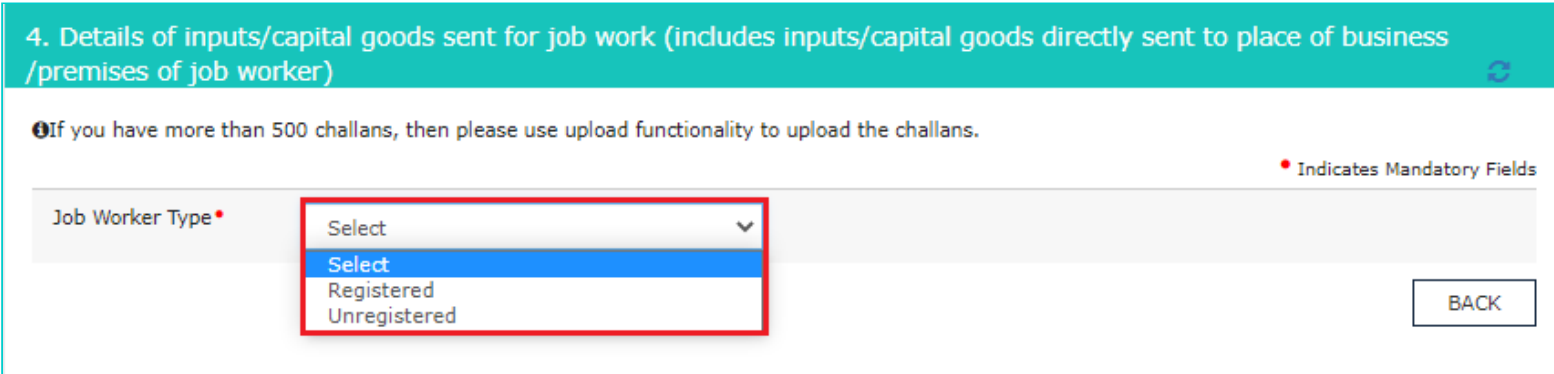


The screenshot shows a dark blue header with white text: "4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)". Below the header, there are two columns of data: "Total Taxable Value" with a value of "₹ 0" and "No. of Records-" with a value of "0".

Total Taxable Value	No. of Records-
₹ 0	0

5.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

Note: If you have more than 500 challans to report, then you can use **PREPARE OFFLINE** upload functionality to upload the challans.



The screenshot shows a form titled "4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)". A red box highlights a message: "If you have more than 500 challans, then please use upload functionality to upload the challans." Below this, there is a "Job Worker Type" field with a red asterisk indicating it is mandatory. A dropdown menu is open, showing options: "Select", "Registered", and "Unregistered". A "BACK" button is visible on the right side of the form.

5.3 (a) If Job Worker Type is **Registered** then:

5.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Challan Number** field, enter the challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5.3.2. Click the **ADD** button.

5.3.3. Click the **SAVE** button.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

ⓘ If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •	Registered	
GSTIN •	Supplier's Name	Challan number •
12AQAPK5941NBZI	DINESH KUMAR	INV-01
Challan date •		
03/11/2020		

Item Details

Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)		Actions
				Integrated tax •	Cess (₹)	
Transformers	UNITS-UNT	2	250000	18		ADD

SAVE

BACK

5.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

Note: Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

If you have more than 500 challans, then please use upload functionality to upload the challans.

Indicates Mandatory Fields

Job Worker Type * Registered

GSTIN *
Enter Supplier GSTIN

Supplier's Name

Challan number *
Enter challan number



Challan date *
DD/MM/YYYY

Item Details

Description of goods *	Unit Quantity Code (UQC) *	Quantity *	Taxable value (₹) *	Rate of Tax (%)		Actions
				Integrated tax *	Cess (₹)	
<input type="text"/>	Select	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD

SAVE

Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	 

BACK

Note: You can click "(view items)" available under the Processed Challans head to view challan details. A sample screenshot has been provided below for reference.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

ⓘ If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •

State • Challan number • Challan date •

Item Details

Goods Type •	Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)			Actions
					Central Tax •	State/UT Tax •	Cess (₹)	
<input type="text" value="Inputs"/>	<input type="text" value="Transformer"/>	<input type="text" value="UNITS-UP"/>	<input type="text" value="3"/>	<input type="text" value="375000"/>	<input type="text" value="9"/>	<input type="text" value="9"/>	<input type="text"/>	<input type="button" value="ADD"/>

CANCEL

SAVE

Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 View items	INV-02	01/12/2020	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>

5.3 (b) If Job Worker Type is **Unregistered** then:

5.3.1. Select the **State** from the drop-down list. In the **Challan Number** field, enter the challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5.3.2. Click the **ADD** button.

Note: Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

5.3.3. Click the **SAVE** button.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

• If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered				
State •	07-Delhi	Challan number •	INV-02	Challan date •	01/12/2020

Item Details

Name of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)			Actions
				Central Tax •	State/UT Tax •	Cess (₹)	
formers	UNITS-UNT	3	375000	9	9		ADD

SAVE

Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	 

5.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

If you have more than 500 challans, then please use upload functionality to upload the challans.

Indicates Mandatory Fields

Job Worker Type

State Challan number Challan date

Item Details

Name of goods	Unit Quantity Code (UQC)	Quantity	Taxable value (₹)	Rate of Tax (%)			Actions
				Central Tax	State/UT Tax	Cess (₹)	
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>

SAVE

Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 (View items)	INV-02	01/12/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>

BACK

5.3.5. The tile is updated with added details.

GSTIN - 27CMNPV1135B122
FY - 2021-22Legal Name - ZAPP ELECTRO LTD
Tax Period - Oct-MarTrade Name - GSTN
Filing Status - Not Filed

Details of goods/capital goods sent to job worker and received back

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value	No. of Records- 1
₹ 80,000.00	

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records- 0

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records- 0

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records- 0

BACK

FILE RETURN

[Click here to go back to main menu](#)

6. Table 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes

6.1. Click the tile - **5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes.**

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records- 0

6.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

Note: Either details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back have to be reported here.

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type *

Select
Select
Registered
Unregistered

6.3 (a) If Job Worker Type is **Registered** then:

6.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

Note: Original challan number and date are optional fields.

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type *

Registered

GSTIN *

12AQAPK5941NBZI

Supplier's Name

DINESH KUMAR

Original challan number

INV-01

Original challan date

03/11/2020

Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods *	UQC *
INV-01-A	15/12/2020	Transformers	UNITS-UNT

SAVE

6.3.2. Click the **ADD** button.

Note: Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

6.3.3. Click the **SAVE** button.

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type *	Registered	
GSTIN *	Supplier's Name	Original challan number
12AQAPK5941NBZI	DINESH KUMAR	INV-01
Original challan date		
03/11/2020		

Item Details

Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
		UQC	Quantity	
1	Repair	Select		ADD

SAVE

6.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields



Job Worker Type *	Registered	
GSTIN *	Supplier's Name	Original challan number *
Enter Supplier GSTIN		Enter original challan number
Original challan date *		
DD/MM/YYYY		

Item Details

	Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	 

BACK

6.3 (b) If Job Worker Type is **Unregistered** then:

6.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields



Job Worker Type •	Unregistered				
State •	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods •	UQC •
INV-02-A	16/12/2020	Transformers	UNITS-UNT

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	 

6.3.2. Click the **ADD** button.

Note: Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

6.3.3. Click the **SAVE** button.

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields



Job Worker Type *	Unregistered				
State *	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

Item Details

Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
		UQC	Quantity	
1	Repair	Select		ADD

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	 

BACK

6.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:



Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type *	Unregistered
State *	Select
Original challan number *	Enter original challan number
Original challan date *	DD/MM/YYYY

Item Details

	Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD



SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 (View items)	INV-02	01/12/2020	
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	

BACK

6.3.5. The file is updated with added details.

GSTIN - 27CMNPV1135B122
FY - 2021-22Legal Name - ZAPP ELECTRO LTD
Tax Period - Oct-MarTrade Name - GSTN
Filing Status - Not Filed

Details of goods/capital goods sent to job worker and received back

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value	No. of Records-
₹ 80,000.00	1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-
2

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-
2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-
0

BACK

FILE RETURN

[Click here to go back to main menu](#)

7. Table 5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes

7.1. Click the tile - **5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes.**

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-
0

7.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

Note: Either details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back have to be reported here.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type *

Select
Select
Registered
Unregistered

7.3 (a) If Job Worker Type is **Registered** then:

7.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type *

Registered

GSTIN *

12AQAPK5941NBZI

Supplier's Name

DINESH KUMAR

Original challan number

INV-01

Original challan date

03/11/2020

Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods *	UQC *
INV-01-B	16/12/2020	Transformers	UNITS-UNT

SAVE

BACK

7.3.2. Click the **ADD** button.

Note: Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

7.3.3. Click the **SAVE** button.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Registered		
GSTIN •	Supplier's Name	Original challan number	
12AQAPK5941NBZI	DINESH KUMAR	INV-01	
Original challan date			
03/11/2020			

Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	1	Repair	Select		ADD

SAVE

BACK

7.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

GSTIN • Supplier's Name Original challan number •

Original challan date •

Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	

7.3 (b) If Job Worker Type is **Unregistered** then:

7.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields



Job Worker Type *	Unregistered				
State *	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods *	UQC *
INV-02-B	22/12/2020	Transformers	UNITS-UNT

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	 

BACK

7.3.2. Click the **ADD** button.

Note: Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

7.3.3. Click the **SAVE** button.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered				
State •	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

Item Details

Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
		UQC	Quantity	
1	Minor fixes	Select		ADD

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	

BACK

7.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

State • Original challan number • Original challan date •

Item Details

Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
		UQC	Quantity	
<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 (View items)	INV-02	01/12/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>

7.3.5. The tile is updated with added details.

GSTIN - 27CMNPV1135B122
FY - 2021-22Legal Name - ZAPP ELECTRO LTD
Tax Period - Oct-MarTrade Name - GSTN
Filing Status - Not Filed

Details of goods/capital goods sent to job worker and received back

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value
₹ 80,000.00
No. of Records- 1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records- 2

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records- 2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records- 1

BACK

FILE RETURN

[Click here to go back to main menu](#)

8. Table 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes

8.1. Click the tile - **5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes.**

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records- 0

8.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

Note: Original Challan details under which goods have been sent for job work, may not be filled in cases where one on one correspondence between goods sent for job work and received back after the job work is not possible. However, Invoice details issued by Principal for supply made from the premises of the job worker, are mandatory to be filled up in Form GSTR-1 by the Principal.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *

Select
Select
Registered
Unregistered

8.3 (a) If Job Worker Type is **Registered** then:

8.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *

Registered

GSTIN *

Enter Supplier GSTIN

Supplier's Name

Original challan number *

Enter original challan number

Original challan date *

DD/MM/YYYY

Item Details

Invoice No. in case supplied from premises of job worker issued by the Principal *	Invoice date in case supplied from premises of job worker issued by the Principal *	Description of goods *	UQC *
			Select

SAVE

8.3.2. Click the **ADD** button.

Note: Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

8.3.3. Click the **SAVE** button.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:



Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *	Registered	
GSTIN *	Supplier's Name	Original challan number *
Enter Supplier GSTIN		Enter original challan number
Original challan date *		
DD/MM/YYYY		

Item Details

Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
		UQC	Quantity	
		Select		ADD

SAVE

BACK

8.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

8.3 (b) If Job Worker Type is **Unregistered** then:

8.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *	Unregistered				
State *	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

Item Details

Invoice No. in case supplied from premises of job worker issued by the Principal *	Invoice date in case supplied from premises of job worker issued by the Principal *	Description of goods *	UQC *
INV-02-C	16/12/2020	Transformers	UNITS-UNT

SAVE

BACK

8.3.2. Click the **ADD** button.

Note: Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

8.3.3. Click the **SAVE** button.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *	Unregistered				
State *	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

Item Details

Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
		UQC	Quantity	
1	Repair	Select		ADD

SAVE

BACK

8.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:



Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *	<input type="text" value="Unregistered"/>
State *	<input type="text" value="Select"/>
Original challan number *	<input type="text" value="Enter original challan number"/>
Original challan date *	<input type="text" value="DD/MM/YYYY"/>

Item Details

	Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>



SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 (View items)	INV-02	01/12/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>

BACK

8.3.5. The tile is updated with added details.

GSTIN - 27CMNPV1135B122
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD
Tax Period - Oct-Mar

Trade Name - GSTN
Filing Status - Not Filed

Details of goods/capital goods sent to job worker and received back

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value	No. of Records-
₹ 80,000.00	1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records- 2

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records- 2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records- 1

BACK

FILE RETURN

[Click here to go back to main menu](#)

9. Click **FILE RETURN** button.

GSTIN - 27CMNPV1135B122
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD
Tax Period - Oct-Mar

Trade Name - GSTN
Filing Status - Not Filed

Details of goods/capital goods sent to job worker and received back

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value	No. of Records-
₹ 80,000.00	1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records- 2

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records- 2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records- 1

BACK

FILE RETURN

10. Select the checkbox. Select the Authorized signatory from the drop-down list. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Dashboard > Returns > GST ITC Forms > GST ITC-04 English

• Indicates Mandatory Fields

GSTIN - 27CMNPV1135B1Z2 Legal Name - ZAPP ELECTRO LTD Trade Name - GSTN
FY - 2021-22 Tax Period - Oct-Mar Filing Status - Not Filed

Returns Filing for GST ITC04 ↻

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory*

ANGAD ARORA

11. Once the Verification is completed, ARN will be generated and status is changed to Filed. An e-mail and SMS is sent to registered mobile number and e-mail address of the taxpayer.

Dashboard > Returns > GST ITC Forms > GST ITC-04 English

ITC04 of GSTIN - 27CMNPV1135B1Z2 for the Return Period - Oct-Mar - 2020* has been successfully filed. The Acknowledgment Reference Number is **AA2716200000035**. The ITC04 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

• Indicates Mandatory Fields

GSTIN - 27CMNPV1135B1Z2 Legal Name - ZAPP ELECTRO LTD Trade Name - GSTN
FY - 2021-22 Tax Period - Oct-Mar Filing Status - Not Filed

Returns Filing for GST ITC04 ↻

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory*

ANGAD ARORA

GSTIN - 27CMNPV1135B1Z2
FY - 2020-21

Legal Name - ZAPP ELECTRO LTD
Tax Period - Jan-Mar

Trade Name - GSTN
Filing Status - Filed

Details of goods/capital goods sent to job worker and received back

ITC-04 has already been filed for the tax period.

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value	No. of Records- 1
₹ 80,000.00	

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records- 0

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records- 0

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records- 0

BACK

FILE RETURN

Note: In case, if you have filed Form GST ITC-04 of return period before April 2019, an excel download button has been provided to download and view the filed details in an excel format. A sample screenshot has been provided below for reference.

Financial Year *

Return Filing Period *

2017-18

Jul-Sep

SEARCH

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value	No. of Records-
₹ 53,36,967.00	6

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-

BACK

DOWNLOAD TABLE 5 DATA (EXCEL)

FILE RETURN

[Click here to download Excel - File 1](#)